

Annual Reports

of the

Town Officers

and

Inventory of Polls and
Ratable Property

of

WESTMORELAND

NEW HAMPSHIRE

for the year ending

DECEMBER 31

1945



SENTINEL PRINTING COMPANY

KEENE, N. H.

1946

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TOWN OFFICERS

PAUL D. KING	Moderator
RUTH E. BURT	Town Clerk
RUTH E. BURT	Tax Collector
GLENN E. BRITTON	First Selectman
LAWRENCE A. LEACH	Second Selectman
ARTHUR S. CHRISTIAN	Third Selectman
CHARLES H. ALDRICH	Treasurer
NELLIE CLOUGH ALDRICH	Trustee of Trust Funds
CHARLES H. ALDRICH	Treasurer Trustee of Trust Funds
JOHN TERRY	Trustee of Trust Funds
EDITH BRIDGEMAN	Treasurer Library Trustee
ELIZABETH MOORE	Library Trustee
LUCY THOMPSON	Library Trustee
WALTER C. TAYLOR	Constable
DOROTHY R. RHODES	Librarian
MERTON C. LEACH	Supervisor
GLADYS PLOOF	Supervisor
EDITH BRIDGEMAN	Supervisor
RUTH H. BURT	Health Officer
CAPT. FRANK C. HOYLE	Janitor of Town Hall
LESTER WASHBURN	Road Agent for E. Westmoreland Dis.
PETER ACTION	Road Agent Village District
LEON McCLENNING	Road Agent for River District
HELEN TERRY	Briggs Christmas Fund Committee
ALICE CHICKERING	Briggs Christmas Fund Committee
ROGER L. BRIDGEMAN	Auditor
OSCAR W. BILLINGS,	Auditor

THE STATE OF NEW HAMPSHIRE

TOWN WARRANT

To the Inhabitants of the Town of Westmoreland in the County of Cheshire in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at Town Hall in said Westmoreland on Tuesday, the twelfth (12) day of March, next at nine of the clock in the forenoon, to act upon the following subjects:

Town meeting poll will close at (6.15) six fifteen of the clock in the afternoon.

1. To choose all necessary Town Officers for the year ensuing.
2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.
3. To hear the report of agents and auditors and take any action thereto.
4. To see if the Town will vote for snow removal and sanding on either class 5 or 6 roads or taken any other action relating thereto, raise and appropriate money for the same.
5. To see if the Town will vote to apply calcium chloride or any other dust laying material to any of the gravel sections of the class 5 roads and raise and appropriate money for the same.
6. To see if the Town will vote for class V assistance for class V roads and raise and appropriate the sum of \$550.08. (State contribution to be \$2,200.31.)
7. To see what sum of money the Town will vote to raise and appropriate in addition to what is required by law for highways and bridges.

8. To see what disposition the Town will vote to make of the income of the Jotham Lord fund.

9. To see if the Town will vote to raise and appropriate the sum of \$130.00 for the support of the library.

10. To see if the Town will vote to raise and appropriate the sum of \$60.00 to the Monadnock Region Association of Scenic New Hampshire for issuance and distribution of printed matter, newspaper and magazine advertising, calling attention to the resources and natural advantages of the Town, in co-operation with the other thirty-seven towns in the Monadnock Region.

11. To see if the Town will vote to raise and appropriate the sum of \$400.00 for the white pine blister rust control in co-operation with the State Forestry and Recreation Department.

12. To see if the Town will vote to raise and appropriate the sum of \$75.00 for the upkeep of cemeteries.

13. To see what sum of money the Town will vote to raise and appropriate to finish the town line between Walpole and Westmoreland and establish a marker at the river bank and reset the town line posts that have been moved.

14. To see if the Town will vote to authorize the selectmen to borrow money in anticipation of taxes.

15. To see if the Town will vote to petition the State Tax Commission to have an audit made by the Division of Municipal Accounting, and to make an appropriation to cover the expense of such audit.

16. *To see what action the Town will take relative to electing a cemetery committee of three to expend such sums as may be raised and appropriated for upkeep of cemeteries and to expend interest from Trust Funds.

17. *To see if the Town will vote to instruct the selectmen to appoint one man as Public Works Manager and the Town to designate his duties or take any other action pertaining thereto.

18. *To see if the Town will vote to elect by ballot, or instruct the selectmen to appoint a Planning Board of five members, to include one selectman and one school board member, or take any other action pertaining thereto.

19. To see if the Town will vote to adopt the Municipal Budget Act.

20. *To see what sum of money the Town would raise and appropriate or borrow in addition to the vote on article seventeen (17) of 1942 Town Warrant for the purchase of adequate fire apparatus and also provision for housing such equipment: and to take any other action pertaining thereto.

21. To see what action the Town will take relative to the disposal of the Charles Gannett place, so-called, which was taken over by the Town for non-payment of taxes.

22. To see if the Town deems it expedient to allow "Granger Hollow" to be re-opened for dances, etc.

23. To see what sum of money, if any, the Town will vote to raise and appropriate, or borrow, for purchasing road equipment.

24. To transact any other business which may come before the meeting.

* Handed in by individuals.

Given under our hands and seal, this eleventh (11) day of February, in the year of our Lord nineteen hundred and forty-six.

GLENN E. BRITTON,
LAWRENCE A. LEACH,
ARTHUR CHRISTIAN,
Selectmen of Westmoreland.

A true copy of Warrant—Attest:

GLENN E. BRITTON,
LAWRENCE A. LEACH,
ARTHUR CHRISTIAN,
Selectmen of Westmoreland.

TOWN MEETING

The moderator opened the meeting by reading the warrant.

Article I. This article for the election of officers was open for the entire meeting.

Article II. The following sums of money were voted to be raised and appropriated for general government.

Town officer's salaries,	\$1,100 00	
Town officers' expenses,	600 00	
Election and registration,	70 00	
Town hall,	900 00	
		\$2,670 00

Protection of Personal Property:

Police,	25 00	
Fire,	540 00	
		565 00

Health:

Health,	35 00	
Vital statistics,	12 00	
		47 00
Town poor and veteran's aid,	100 00	
Old age assistance,	600 00	
		700 00

Patriotic Purposes:

Memorial Day,	25 00	
Aid to veteran's and veterans families,	50 00	
		75 00

Recreation:

Parks,		5 00
Public Service Enterprises:		
General miscellaneous,	50 00	
Street lights,	120 00	
	<hr/>	
		170 00
Legal expenses,	25 00	
Interest on temporary loans,	15 00	
	<hr/>	
		40 00

Article III. It was voted to accept the town reports as printed.

Article XXIII. Since it was necessary for one of the selectmen to be absent for part of the afternoon, it was voted to act on this article at this time. It was voted to raise and appropriate a sum not to exceed \$300.00 to have an audit made of the town books by the State Division of Municipal Accounting.

Article IV. It was voted to raise and appropriate the sum of \$2,400.00 for snow removal and sanding, to be used on roads where the buildings are permanently occupied.

Article V. 1. It was voted to discontinue or petition the Superior Court to discontinue the road leading from the Glebe road near the residence of C. W. Messer past the Alfred Lawrence place, so-called, if and providing the owner will give a right of way through the mowing; voted to discontinue or petition the Superior Court to discontinue the road from the Lawrence place, so-called, to the Glebe road near the Mulligan land, so-called.

2. It was voted to discontinue the road leading from the above mentioned road past the Pat Berry place so-called.

3. It was voted to discontinue or petition the Superior Court to discontinue the road leading from the Warner J. Holden barn past the Gurnsey place, so-called, to the town line.

4. It was voted to discontinue subject to gates and bars or petition the Superior Court to discontinue subject to gates and bars, the road leading from Route 63 near the residence of Belle Whittaker past the Hartwell mill, so-called, to Route 63 near Partridge Brook.

5. It was voted to petition the Superior Court to close permantly the road leading from the C. J. Leach place, so-called, to Route 63 near the house owned by Mina S. Albee; also the road leading from this road past the Daggett place so-called over what is known as Nims Hill to the road leading past the Edgar French place.

6. It was voted to discontinue or petition the Superior Court to discontinue the road leading from the Mary Popruk buildings towards Route 12 near the Charles Wyman place so-called.

7. It was voted to discontinue subject to gates and bars or to petition the Superior Court to discontinue subject to gates and bars the road leading from the London road so-called towards Surry line and known as the Turnpike Road.

8. It was voted to close permanently the road leading from the cottage on the Emma Jenkins land to the intersection of the road leading from Route 12 past P. O. Thompson's and known as the Beebe Hill road.

9. This item was passed over by majority vote.

10. It was voted to discontinue subject to gates and bars or petition the Superior Court to discontinue subject to gates and bars the road leading from the barn of Dexter Chamberlain to Route 12 and known as the Rogers Crossing Road.

11. It was voted to discontinue subject to gates and bars or to petition the Superior Court to discontinue subject to gates and bars the road leading from Route 63 to the Ephriam Hunt place so-called.

Article. VI. It was voted to raise and appropriate the sum of \$1,000.00 to repair the bridge on the Glebe road between the village and the cemetery.

Article VII, VIII, IX. These articles were taken up together. It was voted to raise and appropriate the sum of \$495.49 for Class V assistance for Class V roads, the sum to be applied on calcium and tar. It was voted to raise and appropriate the following sums to be expended according to the estimate received from Mr. Eaton of the State Highway Department.

For surface treated gravel,	\$1,738 30
For calcium treated gravel,	1,320 00
Class V roads,	2,304 00
Special work,	900 00

Article X. It was voted to pass over this article.

Article XI. It was voted to raise and appropriate the sum of \$100.00 to repair the embankment near the E. J. Goodnow mill so-called.

Article XII. The town voted to raise and appropriate the sum of \$100.00 to be used for purchasing snow fence.

Article XIII. The sum of \$100.00 was voted to be raised and appropriated to complete the typing of the historical papers of Mrs. Ella Abbott; and to put the same in order for the printer.

It was voted to authorize the committee to proceed with the printing of the town history, the printing to be given to the lowest responsible bidder. It was voted to borrow the money for the cost of publishing. The sums received from the sale of the histories to be paid to the town, such sums to be applied to the cost of publishing.

Article XIV. It was voted to pass over this article

Article XV. It was voted to pass over this article.

Article XVI. The income of the Jotham Lord fund was voted to be used for the support of the library.

Article XVII. It was voted to raise and appropriate the sum of \$130.00 for the town library.

Article XVIII. The sum of \$60.00 was voted to be raised and appropriated to the Monadnock Region Association to

defray the expense of advertising the advantages of the town in cooperation with the other thirty-seven towns in the Monadnock Region.

Article XIX. It was voted to raise and appropriate the sum of \$400.00 to be used in cooperation with the State Forestry Department for white pine blister rust control.

Article XX. It was voted to raise and appropriate the sum of \$75.00 for the upkeep of cemeteries.

Article XXI. The town voted to authorize the selectmen to borrow money in anticipation of taxes.

Article XXII. The article was passed over by vote.

Article XXIII. The article was reopened, discussed, and voted to proceed with the State Audit as first voted.

Article XXIV. It was voted to go on record that the Town of Westmoreland was unanimously in favor of supporting the United States in its membership to maintain the peace of the world.

Article XXV. The town voted that the selectmen be instructed to purchase and erect a marker for the grave of the late William French. The cost of the marker to be \$35.00 or \$40.00 and to be paid for out of the general fund.

The selectmen, Arthur G. Whitehouse, H. Bramwell Shaw Jr., were appointed a committee to see what can be done for establishing an air strip and report their findings at the next town meeting.

The election officers then counted the ballots with the following results. Total ballots cast 163.

Town Clerk. Ruth E. Burt had 153 votes and was declared elected.

Selectman for three years. Kenneth D. Bisbee had 63 votes. Arthur S. Christian had 98 votes and was declared elected.

Town Treasurer. Oscar Billings had 14 votes. Charles H. Aldrich had 145 votes and was declared elected.

Tax Collector. Ruth E. Burt had 153 votes and was declared elected.

River road agent. Leon E. McClenning had 157 votes and was declared elected.

South Village road agent. Robert Blood had 1 vote. Charles W. Messer had 154 votes and was declared elected.

East road agent. Kirk Aldrich had 1 vote. Fletcher B. Fredette had 59 votes. Lester E. Washburn had 96 votes and was declared elected.

Trustee Town Library for three years. Elizabeth A. Moore had 152 votes and was declared elected.

Auditors. Lawrence Leach, Walter Taylor, Merton Leach, Harold King, Ruth Churchill, Ellen A. Hall, each had 1 vote. Charles Aldrich and Cameron Paine each had 2 votes. Olive Nims had 3 votes, John Terry had 8 votes. Oscar Billings had 19 votes and was declared elected. Roger Bridgeman had 22 votes and was declared elected.

Trustee of Trust Funds for three years. L. J. Johnson had 1 vote. John H. Terry Jr., had 146 votes and was declared elected for three years.

Constable. Morris E. Willey had 8 votes. Walter C. Taylor had 151 votes and was declared elected.

Surveyors of wood and lumber. Perley O. Thompson had 141 votes and was declared elected. William S. Starkey had 137 votes and was declared elected. Donald A. Paine had 138 votes and was declared elected.

Fence viewers. Selden B. Lund had 134 votes and was declared elected. Lawrence A. Leach had 136 votes and was declared elected. Russell H. Wellington had 137 votes and was declared elected.

Briggs Fund committee. Alice H. Chickering had 140 votes and was declared elected. Helen P. Terry had 141 votes and was declared elected. Jane Danziger and Olive Nims each had 1 vote.

After the results of the balloting were read by the moderator, the meeting was adjourned.

RUTH E. BURT,
Town Clerk.

A true copy, attest—

RUTH E. BURT,
Town Clerk.

RESIDENT INVOICE AND TAXES FOR THE YEAR 1945

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
Action, Peter			Poll		
Poll			Staples place 1400		
Chas. Moore farm	\$5000	\$177.50	F. E. Aldrich lot		
Action, Minnie			and timber 100		
Poll			Wood and		
Aldrich, Martha, Est			timber 900	2400	85.20
Home place \$2300			Aldrich, Lena		
Hill pasture 500			South pasture farm		
Cut over lot 100			and sugar lot 750		
Mill site 25	2925	103.84	Cullen lot next to		
Aldrich, J. Kirk			Hunt farm 100		
Poll			Shelley house cellar		
Chickering			hole 100		
Graves 100			Scoville lot 250		
Wyman—Graves 20			Wood and		
Wood and			timber 400	1600	56.80
Timber 80			Albee, Parker D.		
1 horse 50			Poll		
12 cows 1200	1450	51.48	1 horse 150		
Aldrich, May J.			6 oxen 850		
Poll			50 cows 6000		
Aldrich, Chas. H.			4 neat stock 400	7400	262.70
Poll			Albee, Evelyn A.		
Home place 2500			Poll		
Hill pasture and			Adams, Lloyd M.		
growing pine 100			Poll		
Wood and			Home place and		
Timber 400			cabins 1000	1000	35.50
15 cows 1400			Adams, Mary		
4 neat stock 300	4700	166.85	Poll		
Aldrich, Nellie F.			Austin, Fay		
Poll			Poll		
Aldrich, George			Graves land and		
Poll			house 500	500	17.75
½ interest in			Austin, Mildred		
Aldrich stock			Poll		
150 fowls 150	150	5.33	Audett, George		
Aldrich, Raymond			Poll		
Poll			Audett, Helen		
Mansfield Lot No. 2			Poll		
Mansfield Lot No. 1			Bungalow Inn 500		
Buckminster 100			Land and house 1500	2000	71.00
Thompson,			Andrews, Ed		
Melvin 50	150	5.33	Poll		
Aldrich, Anita			House 50	50	1.78
Poll			Ainger, Gilbert		
Geo. Aldrich pas-			Poll		
ture 200			Berry, Laura		
Geo. Aldrich			Poll		
place 50			Baker, Edwin C.		
Wood and			Poll		
timber 100	350	12.43	Home place 700	700	24.85
Aldrich, Gilbert			Baker, Ethel M.		

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
Poll			Wood and		
Baker, Edwin D.			timber 100		
Poll			1 horse 100		
Barrett, Florence			3450 fowls 3450	6050	214.78
Poll			Bittner, Ed. H.		
Home place 1200	1200	42.60	Poll		
Barrett, Carl			Blood, Robert L.		
Poll			Poll		
Barrett, Rose			2 neat stock 200	200	7.10
Poll			Blood, Marchia		
Barkley, Howard M.			Poll		
Poll			Hopkins place 1300	1300	46.15
Home place 850			Blood, Donald		
1 cow 80	930	33.02	Poll		
Barkley, Doris D.			Blodgett, Dorothy		
Poll			Poll		
Baptist Society			Bolster, Robert M.		
East Westmoreland			Poll		
Parsonage 1000	1000	35.50	Bosworth, Roy M.		
Beckwith, Vernon			Poll		
Home place 2800			Home place 1100		
Butterfield lot 40			Pattern 50		
Wood and			Wood lot 10		
timber 60			Wood and		
2 horse 300	3200	113.60	timber 300		
Beckwith, Glen			Wood and timber 40		
Poll			1 cow 50	1550	55.03
Bisbee, Kenneth B.			Bosworth, Elmira F.		
Poll			Poll		
Home place 1500			Bradford, Howard		
Pasture and			Poll		
timber 100			Bradford, Blanche		
Wood and			Poll		
timber 400			Sheldon and Colony		
200 fowls 200	2200	78.10	houses 2200	2200	78.10
Bisbee, Ruth A.			Home place 1250		
Poll			Pasture and pine 50		
Bisbee, Ruth R.			Wood and		
Poll			timber 200		
Bleeker, Vincent			Brenon, Earl		
Poll			Poll		
Davis place 1800			Home place 1250		
1 cow 100	1900	67.45	Pasture and pine 50		
Bleeker, Alice			Wood and		
Poll			timber 200	1500	53.25
Billings, Harriet F.			Bridgeman, Roger		
Poll			Poll		
Preble place 1600	1600	56.80	Noyes place 1500		
Bittner, Pamela J.			Growing pine and		
Poll			pasture 150		
Bittner, Ed J.			Rady place 350		
Poll			Cottage 300		
Home place and 8			Wood and		
colony houses 2300			timber 100		
Pasture and			1 neat stock 100	2500	88.75
timber 100			Bridgeman, Edith		

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
Poll			Charlott West lot 25		
Britton, Allan A.			Simmons lot 25		
Poll			4 lots of timber		
Britton, Mary W.			and wood 225	1875	66.56
Poll			Burt, Lawrence C.		
Britton, Anna			Poll		
Poll			Part Witham		
Britton, Barbara			place 650		
Poll			Craig land 100		
Britton, Glenn E.			Aiken stump 50		
Poll			Hoyt Stearns 20		
Store and Hall			Wood and timber 30		
site 2200			2 horses 100		
Watkins house 1500			10 cows 1000		
Streeter house 900			4 neat stock 400		
Hall and Jarvis 30			400 fowls 400	1750	62.13
Stock and trade 1600	6230	221.17	Burt Ruth E.		
Britton, Glenn E.			Poll		
2 pumps 195	195	6.92	Buffum place 1200	1200	42.60
Britton, Arthur			Burt, Linwood		
Poll			Poll		
Hall place 2500			Burt, Harriet Ruth		
Wood growing on			Poll		
Hall place 500			Green pasture 650		
15 cows 1500			Home place 3000		
1 neat stock 80	4580	162.59	Lewis Hall 1200		
Britton, Inez			Butterfield		
Poll			pasture 400		
Brown, Hanson Est.			Hendrix place 1000		
Jarvis place 1000			Goodnow land 400		
Carey-Wilcox lot 25			Mill property 300		
Barker-Bank lot 20			2 horses 150		
Greeley-Spring			20 cows 2000		
lot 50			2 neat stock 200	9300	330.15
Wood and timber 80	1175	41.71	Burdick, Delia		
Brown, Roberta			Poll		
Poll			Ballhausen, Fritz A		
Brown, Lanson			Poll		
Poll			Sweeney-Butter-		
Brown, Mary Est			field place 2500		
Land and			1200 fowls 1200	3700	131.35
building 2000			Ballhausen, Louise		
Wood and			Poll		
timber 300	2300	81.65	Bostwick, Noble		
Brown, George S.			Poll		
Home place and			Bostwick, Lizzie		
woodlot 500			Poll		
Mountain lot 25			Blanchard, Myles D.		
Willard Bill			Poll		
pasture 200			Blanchard, Rachel		
Kate Stoddard 25			Poll		
1 horse 50	800	28.40	Barrett, Carl M.		
Burt, Eva J.			Poll		
Home place 1500			Graves Hall lot and		
Butterfield lot 50			house 350	350	12.43
Buffum's lot 50			Barrett, Gladys		

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
Poll			Poll		
Capron, George A.			Christian, Theron		
Poll			Poll		
Home place 1800			Christian, Dorothy		
Pine 100			Poll		
May Capron			Canterbury, Fred		
place 2000			Poll		
Growing timber 200			Grimes place 200		
Wood and			Part Amidon		
timber 1150			place 800		
Moulthrop place 700			2 cows 150		
2 mules 100			1 neat stock 50	1200	42.60
Gasoline pump 35	6085	216.01	Canterbury, Etta		
Capron, Helen F.			Poll		
Poll			Campbelle, Lennie		
Cheshire County			Poll		
Farm			Chickering, Clifford		
Land, mowing and			Poll		
timber			Land between Rail-		
Swan land 18000			road and Route		
Timber and			12 100	100	3.55
wood 2000			Chickering, Evelyn		
Cass Hill Leach			Poll		
land 200			Chickering, Bertha		
Growing wood and			Home place 700		
timber 800			Estey orchard 100		
Willard Bill Farm			2 horses 100		
(Robert			4 cows 400		
Blood) 3000			1 neat stock 100	1400	49.70
Wood and			Chickering, Timothy		
timber 1200			Poll		
Paine-Sweeney-			Fletcher pasture		
Butterfield 50			Ruth pasture		
3 horses 450			Handy Hook 800	800	28.40
38 cows 4800			Chickering, Samuel		
4 neat stock 300			Poll		
8 sheep 75			Wellington-Cobb		
28 hogs 800			home		
175 fowls 175			West side Evans 4500		
Portable mills, road			East side Evans 500		
machinery 950	32800	1164.40	Goodrum land 400		
Christian, Arthur			Britton farm, Mans-		
Poll			field mowing and		
Maple Hedge			pasture 600		
farm 2300			Fred Chickering		
Greene Meadow 1600			farm 500		
Houghton house 600			Turner place 1000		
Warren barn 200			Cole pasture 500		
1 horse 150			Buffum-Scott 600		
4 cows 320			Wood and		
1 neat stock 80	5250	186.38	timber 600		
Christian, Nan E.			4 horses 800		
Poll			2 oxen 150		
Christian, Joe S.			70 cows 7000		
Poll			4 neat stock 300	17450	619.48
Christian, Odessa D.			Chickering, Alice		

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
Poll			Cushing, May		
Churchill, Laury			Poll		
Home place			Worrell-Starkey 130		
(Kathan			Warman-Camp-		
place) 7500			bell 40		
Richardson			House 30	200	7.10
meadow 50			Cushing, Aldis		
Bochetta land 50			Poll		
Wilder meadow 1500			1 horse 100		
Chick Sturtevant 100			Portable mill 500	600	
Johnson-Cole			Clement, Eleonore		
farm 1500			Poll		
Wood and			Roger-Moulthrop		
timber 2500			below railroad 50	50	1.78
2 horses 300			Cummings, Nettie		
25 cows 3000			Poll		
15 neat stock 1500			Aldrich-Hall		
800 fowls 850	18850	669.18	place 700		
Churchill, Ruth			Wood and		
Poll			timber 300	1000	35.50
Churchill, Phyllis			Crossman, Roy		
Poll			Poll		
Cobb, Ellen E.			Fuller meadow		
Home place 2500	2500	88.75	Estey place		
Cole, Mary J. Est			Brooks pasture		
Home place 1500			Bemis lot		
Smith place 300	1800	63.90	Estey place 1500		
Coray, Roy			2 horses 200		
Poll			2 cows 150		
Cook, William			1 neat stock 50	1900	67.45
Poll			Crossman, Mamie		
Britton-Francis 2200	2200	78.10	Poll		
Cook, Maria			Cutting, Elmer		
Poll			Poll		
Corse, Ruth E.			Cutting, Mildred		
Poll			Poll		
Crarey place and			Conyer, Napoleon		
Britton land 4800			Poll		
Britton-Cullen			Conyer, Etta		
timber 200			Poll		
Part Burt-Mar-			Connors, Elmer		
ston 50			Poll		
Marston—part			Cumming, Harland		
Witham 800			Poll		
Growing wood and			Davidson, Charles		
timber 800	6650	236.08	Poll		
Crarey, Robert Fulton			Davis, Norman		
Poll			Poll		
Crarey, Frances D.			Dragoon, Frank		
Poll			Poll		
Crarey, R. F. and			Home place 1500		
F. D.			Pasture Cady		
Kathan place 1800	1800	63.90	place 100		
Craig, Jennie			1 horse 50		
Home place 3000	3000	106.50	2 cows 200	1850	65.68
			Dragoon, Flora		

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
Poll			3 neat stock	300	7900 280.45
Dunn, Walter			Fredette, William		
Home place	1200	1200 42.60	Poll		
Dunn, Dorothy			Fredette, Irene		
Poll			Poll		
Danziger, George			Fredette, J. Rollin		
Poll			Poll		
A Paine place	3000	3000 106.50	Fredette, Elizabeth		
Danziger, Jane			Poll		
Poll			Dinsmore place	550	550 19.53
Danziger, Julian			Fredette, Carl		
Poll			Poll		
Dinkle, Theodore			Fredette, Kenneth		
Poll			Poll		
Rivers-Graves			Fredette, Hazel		
place	100		Poll		
Gunnerson-			Fredette, Fletcher		
Pratt	2500		Poll		
2 cows	150	2750 97.63	2 horses	300	300 10.65
Dinkle, Alice			Fredette, Loretta		
Poll			Poll		
Davis, Charles			French, Edgar		
Poll			Poll		
Davis, Flora			B. F. Leach	200	
Poll			Sturtevant-		
Davis, Harry			Carpenter	50	
Poll			2 cows	150	400 14.20
Davis, Avis			French, Annie		
Poll			Poll		
Emerson, Rufus			French, Ralph		
Poll			Poll		
East Westmoreland			French, Morris		
Men's Club			Poll		
Thompson-Wilbur			Francher, William		
pasture and			Poll		
building	200	200 7.10	Starkey land on		
Flagg, Darrell			Lake Road	150	150 5.33
Poll			Francher, Sylvia		
Flagg, Barbara			Poll		
Poll			Fields, Frank		
Fosberg, Elizabeth			Poll		
Wilbur house	200	200	Fields, Mary		
Fredette, Etta			Poll		
Poll			Fields, Albert		
Fredette, Fred F.			Poll		
Poll			Fields, Tweet		
H. A. Pierce			Poll		
farm	3200		Felch, Orrin		
Dana place	1000		Poll		
Dana pine	80		Flagg, Albert		
E. Farr sugar lot	50		Poll		
Britton Ferry	100		Flagg, Gladys		
Wood and			Poll		
timber	1170		Flagg, Harrison		
2 horses	200		Poll		
18 cows	1800		Frederick, Chester		

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
Poll			Pasture 50		
Forbes, Walter			Stump and wood		
Poll			lot 200		
Forbes, Ida			Wood and		
Poll			timber 1250	1500	53.25
Forbes, Walter, Jr.			Hall, Forest F., Sr.		
Poll			Poll		
Gerrish, Marvin			Home place 1500		
Poll			Gas pump 35	1535	54.49
Goodrum, Alice			Hall, Ellen C.		
Poll			Poll		
Mahogany place 1500	1500	53.25	Hall, Philip		
Goodrum, Clyde			Poll		
Poll			Hall, Forest F., Jr.		
Goodrum, Adam, Jr.			Poll		
Poll			Hall, Herbert S.		
Gourley, James			1 cow 50	50	1.78
Poll			Hall, Sarah		
Gourley, Mabel			Poll		
Poll			Hammond, Ruby		
Bennett place 1500	1500	53.25	Poll		
Gourley, Lawrence			Harvey, Orren		
Poll			Poll		
Greeley, Starr			Buffum 160	160	5.68
Poll			Harvey, Nellie		
Home place 600	600	21.30	Poll		
Greeley, Alice			Hatt, Amos		
Poll			Poll		
Graves, Dwight			Home and colony		
Poll			houses 3000		
Graves, Edna			2 cows 200	3200	113.60
Poll			Hatt, Mary		
Cottage 300	300	10.65	Poll		
Goodwin, Jewel			Hatt, Arthur		
Poll			McAdams cellar		
Gionet, Arthur			hole 300	300	10.55
Poll			Hatt, Tom		
Hall, Walter			Poll		
Poll			Hatt, Paul and Tom		
Hall, Hazel			Wallace pasture 150		
Poll			Stone place 800		
Perry place and			Stone place		
Colony houses 2200			timber 100		
Mountain house 35			Wood and		
Wood and			timber 450	1500	53.25
timber 65			Holden, Warner J.		
2 horses 200			Home place 1000		
1 cow 120			3 cows 300		
900 fowls 900	3520	124.96	1 neat stock 100	1400	49.70
Hall, Gladys			Holden, Eva		
Poll			Poll		
Hall, Herbert E.			Hoyle, Frank		
Poll			Home place 1250	1250	44.38
Home place 2300	2300	81.65	Hoyle, Hattie		
Hall, Blanche C.			Poll		
Poll			Hoyt, Nellie		

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
Home place 600	600	21.30	Jenkins, Josephine Poll		
Hudson, Alonzo Poll			Jenkins, Robert Poll		
George Aldrich farm 1500			Jenkins, Dr. Donald Poll		
4 horses 350			Johnson, Lawrence Poll		
25 cows 2600	4450	157.97	Meadow and White place 100		
Hudson, Marjorie Poll			Wood and timber 400	500	17.75
Hunt, William Thiss'ldu Cabins 2000			Johnson, Mary Home place 1000	1000	35.50
Thompson lot 100	2100	74.55	Johndro, Charles Poll		
Hunt, Carrie			Bemis place 800		
Hewlitt, Neva Leonard pasture timber 100			Amidon 200	1000	
Leonard-Veazy farm 1400			Johndro, Mary Poll		
Wood and timber 200			Kenyon, Clyde W. Poll		
2 horses 250			Pasture and timber 40		
6 cows 500	2450	86.97	Wood and timber 160		
Hewlitt, Lawrence Poll			Home place 2700		
Hussey, Lillian Poll			3 cows 300		
Puffer pasture and pine 50			2 oxen 200	3400	120.70
Home place 2250			Kenyon, Bertha Poll		
Wood and timber 350	2650	94.07	Kenyon, Arline Poll		
Hayes, Allan Poll			King, Paul D. Poll		
Hayes, Estella Poll			Melvin Estey lot 80		
Bingham place 800			Home 800		
1 cow 100	900	31.95	Estey pasture 200		
Hastings, Zeb Poll			1 cow 100	1180	41.89
Hastings, Eleanore Poll			King, Agnes Poll		
Howard, William Poll			King, Harold Poll		
Jenkins, Dr. Clarence Poll			King, Edwin Poll		
Jenkins, Emma Poll			Kingsbury, George Poll		
Cottage and pasture 500	500	17.75	Thompson Wilbur pasture and timber 100		
Jenkins, Richard Poll			Fuller mountain and pasture 700		
Jenkins, Richard and Josephine			Centennial Hall 400		
Glazier pasture and orchard 2500	2500	88.75	Buckminster lot 100		
			Wood and timber 700		

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
2 horses	300		2 horses	350	
1 cow	80	1380 48.99	20 cows	2500	
Kingsbury, Rena			2 neat stock	150	6900 244.95
Poll			Legro, Henry		
Kingsbury, Henry			Poll		
Poll			Home place	600	600 21.30
Home place	400	400 14.20	Legro, Anna		
Kine, Grace			Poll		
Poll			Lage, Mildred		
Kingsbury, Ethel			Poll		
Poll			Lund, Mamie		
Kugmisch, John			Poll		
Poll			Lund, Shirley		
Koehler, T. and E.			Poll		
Sprout	50		Lund, Earle		
Cobleigh lot	700		Poll		
Fred Cobleigh			Lund, Seldon B.		
lot	200		Poll		
Brown lot	50		Cole Pasture		
Proctor-Ware sugar			Chick, farm	2400	
lot	50		Bugby pasture	100	
Fred Cobleigh-			Proctor, C. Cobleigh		
Proctor	100		Proctor lot, below		
2 cows	150		road		
7 neat stock	300	1600 56.80	Proctor new Pierce		
Koehler, Theodore			lot	100	
Poll			2 horses	200	
Koehler, Evelyn			10 cows	1000	
Poll			3 neat stock	300	4100 145.55
Kingsbury, Ed			Makinen, John		
Poll			Poll		
Kononin, Charlotte			Makinen, Gertrude		
Poll			Poll		
Kingsbury, Ellen			Mahoney, Richard		
Poll			Poll		
Knowlton, G.			Maslen, Zelah		
Poll			Poll		
Lawrence, William			Home Place	200	
Home place	900		Pine and pasture	35	
Goodnow land	20		Wood and		
Wood and timber	30		timber	265	500 17.75
1 horse	50	1000 35.50	McClenning, Emma		
Leach, Merton			Poll		
Poll			McClenning, Vera		
Home place	1200		Poll		
Pasture and pine	50		McClenning, Leon		
Wood and			Poll		
timber	250		McClenning, L. & R.		
Dutton lot	100		Starkey place	1400	
Mountain lot	50		Pasture and		
1 ox	100		timber	150	
3 cows	300		Wood and timber	50	
1 neat stock	80	2130 75.61	10 cows	1000	
Leach, Lawrence			2 neat stock	200	2800 99.40
Brooks pasture	400		McClenning, Nellie		
Home place	3500		Poll		

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
Messer, Charles W.			Poll		
Poll			Thompson-Dumas		
Mark place 500			land and house 200	200	7.10
Green-Burt 2500			Merrill, Myrtie		
2 horses 200			Poll		
8 cows 800			Merrill, Marlyn		
2 neat stock 150			Poll		
Hand pump 35	4185	148.56	Moody, George		
Messer, Maude			Poll		
Poll			Moody, Helen		
Messer, Carl			Poll		
Poll			Nims, Olive E.		
Messer, Thelma			Poll		
Poll			Timber 100		
Minkler, Robert			Home place 400		
Poll			Wood and		
Thompson			timber 200	700	24.85
mowing 3050			Norcross, Charles H.		
2 cows 200	3250	115.37	Messinger timber 75		
Minkler, Lulu			Shop and home 600		
Poll			Wood and		
Minkler, Wesley			timber 125	800	28.40
Poll			Norcross, Frank		
Moore, Elva			Poll		
Poll			Messinger lot and		
Moore, Charles M.			home 150	150	5.32
Poll			Norcross, Anesia		
Atherton place 3000			Poll		
Pasture 100			Newcomb, Hollis		
Hopkins lot 400			Christian land and		
Mahogany-Brook 150			house 300	300	10.65
2 horses 100			Osborne, Leone M.		
11 cows 1000			Mowing 75		
4 neat stock 400	5150	182.82	Home place 1000		
Moore, Robert W.			2 cows 200	1275	45.26
Poll			Osborne, Earl		
White farm 3500			Poll		
Part Moore			Overman, Albert Est		
farm 1000			Home place 800		
Part Moore farm			Timber and		
and timber 250			wood 600		
Cullen-Webee 100			Growing wood and		
Goodnow 100			timber 1400	2800	99.40
Part Reed farm 500			Overton, Lloyd		
Pierce-Warren 100			Poll		
Wood and			Part Winchester		
timber 250			place 2300		
2 horses 250			Mary Roger farm		
25 cows 2500			and cabins 300	2600	92.30
3 neat stock 200	8750	310.62	Overton, Mrs. Lloyd		
Moore, Elizabeth			Poll		
Poll			Paine, Cameron		
McKenzie, Florence			Poll		
Poll			Home place 600		
Kathan place 1000	1000	35.50	Hirsch land 400		
Merrill, Burt			A. Paine place 1400		

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
Pasture and pine timber 200			Poll		
Briggs stump lot and timber 50			Provencher, Donald Poll		
Sturtevant land, Slocumb land, Kate Stoddard, Richard Gline 270			Home place 1200	1200	42.60
Frank Richardson 20			Provencher, Doris Poll		
Wood and timber 810			Publicover, Harry Poll		
2 cows 150			Publicover, Rae Poll		
2 horses 150	4050	143.77	Broadacres 500	500	17.75
Paine, Carrie Poll			Publicover, Rae 2 electric pumps, not calculating 160	160	5.68
Paine, Donald Poll			Perry, Robert Poll		
Standing timber on Greeley 230			Perry, Irena Poll		
Fredette land 50			Perry, R. and I. Baker mowing meadow 1000		
Portable mill 500	780	27.69	Part of Beckwith home place 4200	5200	184.60
Paine, Lucy Poll			Perry, Allen Poll		
Britton place 3000			Perry, Eleanor Poll		
Shop 500	3500	124.25	Reed, William H. Home place 100	100	3.55
Parker, William Poll			Reed, Albert Poll		
Home place 1200	1200	42.60	Reed, Ruby Poll		
Parker, Grace Poll			Reed, Wilfred G. Home place 2500		
Parker, Elmer Poll			Cottage 500	3000	106.50
Patterson, Leonard Poll			Rhodes, Gordon Poll		
Patterson, Loretta Poll			Beels place 1400	1400	49.70
Perham, Ernest Poll			Rhodes, Ethel Poll		
Perham, Ethel Poll			Rhodes, Richard Poll		
Perham, Charlie Poll			Rhodes, Dorothy Poll		
Ploof, Harold D. Poll			Riley, Samuel Poll		
Home place 700			Part Thompson mill site 250	250	8.87
Goodnow mill 100			Riley, Flossie Poll		
Burt land 100	900		Rounds, Kenneth Poll		
Ploof, Gladys Poll			O. J. Ware place 300		
Porter, Fred Poll			Wood and timber 500		
Hager place 1300					
Fowls 850					
Fur bearing animals 50	2200	78.10			
Porter, Chistini					

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
1 horse	50		Poll		
1 cow	80	930	Berry place	800	800
Rounds, Marion			Staples, Mabel		28.40
Poll			Poll		
Russell, Mike			Staples, Charles		
Poll			Poll		
Roentsch, Elmer			Tobey place	150	
Poll			2 cows	200	350
W. Graves place	1200		Staples, Bertha		12.42
2 cows	150	1350	Poll		
Roentsch, Mary		47.92	Starkey, William S.		
Poll			Poll		
Sanborn, Ned D.			Lund pasture and		
Poll			timber	25	
Sanborn, Susan			Mountain lot	30	
Poll			Faulkner lot	400	
Sanborn, Robert			Shelley lot	25	
Poll			Wood and		
Sanborn, Ethel			timber	100	
Poll			Portable mill	100	680
Sawyer, Dorothy			Starkey, Bertha		24.14
Poll			Poll		
Shelley, Frank Est.			Sprout	120	
Woodlot	100		Woodlot	20	
Wood and			Home place	1000	
timber	500	600	Wood and		
Shelley, Hugh		21.30	timber	160	1300
Poll			Starkey, Linn		46.15
Shelley, Annie			Poll		
Poll			Part Fletcher	60	
Sheldon, Elmer			Home place	500	
Poll			1 cow	50	610
Shaw, H. Bramwell			Starkey, Marion		21.65
Poll			Poll		
Shaw, Elizabeth T.			Stevens, Leonard		
Poll			Poll		
Shaw, H. B. and E. T.			Stevens, Alice		
Home place	4000	4000	Poll		
Smith, Mamie			Stevens, L. and A.		
Poll			Part Moulthrop		
Cullen lot	25		house	300	300
Greeley place	500	525	Stevens, Luman		10.65
Smith, Howard			Poll		
Poll			Spring, Marcus		
Schmitt, Peter			Hudson Cady		
Poll			pasture	200	200
Shelley house Esat			Spring, Florence		7.10
Westmore-			Poll		
land	1000	1000	Stoddard, Happy		
Schmitt, Mary		35.50	Poll		
Poll			Gary Christian		
Stacey, William			place	2000	
Poll			Gary Christian		
Stacey, Ethel P.			pine	25	
Poll			Converse pasture	150	
Staples, Andrew			Wood and		

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
timber 675			Wells shop and land		
3 cows 300			and Aiken		
Gasoline pump 35	3185	113.06	pasture 500		
Stoddard, Irene			Pierce place 2500		
Poll			Part of Reed		
Sweeny, Edna M.			farm 400	3400	120.70
Poll			Warner, Catherine		
Sweeny and Paine			Poll		
Joslin place 1400	1400	49.70	Wellington, R. H.		
Sweeny, Charles			Poll		
Poll			Wellington 1500		
Sweeny, Elizabeth			2 horses 300		
Poll			10 cows 800		
Svekla, Anna			2 neat stock 200	2800	99.40
Home place 1500			Wellington, Mollie		
Sheperdson lot and			Poll		
timber 100			White, Lewis		
Wood and			Poll		
timber 300	1900	67.95	White, Marjory		
St. John, Walter			Poll		
Poll			White, Edward		
Terry, John			Poll		
Poll			White, Mabeth		
Terry, Helen			Poll		
Poll			White, George		
Terry, J. and H.			Poll		
Home place 4000	4000	142.00	White, Helen		
Thompson, Lucy			Poll		
Poll			White, Lewis		
Thompson, Perley			Poll		
Poll			Home place 1600		
Part Bolster			Winchester		
pasture 50			pasture 500		
Scoville mowing 200			White-Scoville lot 20		
Home place 1700			Thompson-Day 200		
1 horse 100			2 horses 200		
2 cows 150			2 cows 200	2720	96.56
Fowls 1800	4000	142.00	White, Edwin		
Taylor, Walter			Willis-Hill place 800	800	28.40
Poll			White, Richard		
½ interest in			Poll		
Rogers place 300	300	10.65	Part Carpenter		
Taylor, Florence			mowing 400		
Poll			Melvin Stanford 80		
½ interest Rogers			Wood and		
place 300	300	10.65	timber 120		
Tuttle, Essie			1 horse 100		
Poll			8 cows 800	1500	53.25
Ward, Mary K.			White, Ruth		
Home place 1200	1200	42.60	Poll		
Warren, Leonard D.			Wheeler, Morton		
Home place 700	700	24.85	Poll		
Warren, Ina			Wilder, Dana		
Wiley house 700	700	24.85	Home place 2000		
Warner, Everett			Home place and		
Poll			pine 80		

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
Hill pasture	300		Home place	1400	
Wood and timber	220	2600	Wood and timber	160	
Winchester, Eva			3 cows	300	1900
Poll			Woodward, Verna		
½ interest Hall- Carpenter	50		Pool		
½ interest in house	875	925	Woodward, Lourana		
Winchester, Charles			Poll		
Poll			Whitehouse, Arthur		
½ interest Hall- Carpenter	50		Poll		
½ interest in house	875		Whitehouse, A. and R.		
1 cow	75	1000	Rideout place	3000	3000
Wilber, Leslie			Washburn, Lester E.		
Poll			Poll		
Brown land and house	300	300	Ruth Christian meadow and house	200	
Wilbey, George S.			1 portable mill	200	400
Poll			Washburn, Eva		
½ interest the Maples	600	600	Poll		
Wilbey, Ada			Willey, Morris		
Poll			Poll		
½ interest The Maples	600	600	Woodward, Elvin		
Woodward, Hiram			Poll		
Poll			8 horses	1000	
Calvin Hall wood	40		1 portable mill	1400	2400
			Woodward, Olga		
			Poll		

RESIDENT INVOICE AND TAXES FOR THE YEAR 1945

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
Allbee, Norman H.			Adams, Charles R.		
Part of Sturtevant Putney			Sturtevant Putney		
Mosher	\$100	\$100	Mosher	40	40
Allbee, Mina S.			Apgar, Charles		
Home place	6300		Lawrence place	1000	
Keith place	50		P. Berry pasture	200	1200
Woods place	350		Ashuelot Citizens		
Hannah Brown and Daggett Hill	1000		Natl Bank		
White Meadow farm	2500		6 shares Anna Britton		
Solon Chickering lot	150	10350	4 shares Jennie Craig		10
Aldrich, Ben O.			Amoco Oil		
Home place	1625		2 pumps at Ramble Inn	70	70
Meadow	25		Ballou, Evelyn T.		
Wood lot	25		Bolster lot	50	50
Wood and timber	175	1850	Ballou, Corrine		
			Bolster lot	50	50
			Barrett, Clifton		

Name and Description		Valu- ation	Total Tax	Name and Description		Valu- ation	Total Tax
Melvin Snow lot	60	60	2.13	logs and growing timber	500	500	17.75
Barton, Elmer and Harold				Carey, Forrest L.			
O. G. Thompson lot	200			Standing timber on E. Leach farm	500		
Wood and timber	100	300	10.65	Hunnwell land and timber	100		
Blanchard, Emma Howe-Burt land	50			Henry C. Leach land and timber	500		
Wood and timber	150	200	7.10	Carey-Melvin place	1200		
Blodgett, Hyland Shaw lot	100	100	3.55	Faulkner Carpenter	120		
Blanchard, Grace Dutton Place	300	300	10.65	Scoville lot	100		
Boston and Maine Railroad				Eames-Wheeler	75		
House and barn and gravel pit (10 sections)	700	700	24.85	Fogg-Lincoln land	200		
Briggs, Frederick, Est				French-Towne	100		
Briggs farm	1800			Growing wood and timber	3530	5925	210.34
Briggs pasture and timber	150			Carey, Franklin and Margaret			
Wood and timber	350	2300	81.65	Reynolds farm	400		
Brown, Ruth, Edna and Helen				W. Bill lot	50		
Schruman place	700	700	24.85	Streeter pine	50		
Brown, Anna Timber lot	20			Barrows	200		
Wood and timber	150	170	6.04	Richardson mountain	200		
Beauregard, Charlie Part Beaver Mills				Perry pine	150		
Thatcher	50			Bill Hubbard	100		
Wood and timber	350	400	14.20	Burnham lot below old road	20		
Bent, Emmons and Bessie				Mountain lot	40		
Part Putney Mosher	100	100	3.55	Woodlot	30		
Benda, C. E. and E. E. Part Markwell				Brown land	100		
Amidon	800			Growing wood and timber	10580	11920	423.16
Part Markwell Amidon timber	200			Chickering, Adeline Cheese factory site	275		
Wood and timber	800	1800	63.90	Atkins house	700	975	34.61
Bushe, Arthur Mahogany place and house	600	600	21.30	Chickering, Adeline and Clifford			
Bultman, Virginia Holland place	2700	2700	95.85	Nims hill pasture			
Carey Chair Co. Roger-Overton lot				Nims stump lot			
				Ball lot	500		
				Growing wood and timber	300	800	28.40
				Cobb, Beatrice ½ interest Cobb lot	100	100	3.55
				Kline, Mrs. Curt K. ½ interest Cobb lot	100	100	3.55
				Conn. River Power			

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
Co.			Melvin Gilbou		
Flowage rights and easements 8600	8600	305.30	timber 100		
Couzens, Helen			F. Chickering		
Felix Aldrich			pasture 150		
cottage 1600	1600	56.80	Cobb sprout 25		
Croto, Alcid			Greene-		
Scoville pasture 200	200	7.10	Mahogany 200		
Chamberlain, Dexter			Chas. Knight		
Rogers Martin			pasture 150		
house 700			Hooper lot and		
Rogers-Martin land			skunks nursery 250		
and timber 150			Eritton pasture 300		
Wood and			Winchester		
timber 550			pasture 200		
Lash-Rogers			Dorr Hill 500		
place 1500			W. Foster pasture		
Chickering-Lane			and pine 50		
land 100			Foster-Converse, Ed		
Landon-Rogers			Estey pasture,		
lot 300	3300	117.15	Fuller pasture,		
Chapin, William			Gilbou pasture,		
Yale-Parker			Estey pasture 600		
pasture 40			Burt-Greiner		
Wood and timber 35	75	2.66	pasture 100		
Clark, Augusta			Parker pasture 25		
Part E. Nims 300	300	10.65	Wellington lot 90		
Cook, Lensia			Minnie Stoddard 800		
Poocham school			Pasture-pine,		
house 100	100	3.55	Minnie		
Chickering, George			Stoddard 400		
and French and			Converse-Clough 100		
Harold			Holmes mowing 1800		
6 neat stock 680	680	24.14	14 cows 1300		
Cass Lumber Co.			Wood and		
Johnson-L. Chick-			timber 3800	9140	324.47
ering and Rich-			After assessment,		
ardson meadow			Homes		
Sawable timber on			mowing 1800		
Churchill			Delano, Richard and		
meadow 1000			Norman		
Sawable timber and			Sturtevant-Buck-		
logs on J. Kirk			minster 140		
Aldrich farm and			between Fuller Hill		
cut over lot 1000	2000	71.00	cellar hole and		
Cheovitte, Angela and			Surry line		
Gladys			Delano, Richard		
Buckminster Sturte-			Markwell-Holden		
vant, east of			place below		
turnpike road 70	70	2.49	RR 2000	2140	75.97
Curtis, Harold			Davis, Dr. Carl		
Chickering and			Parsonage Park		
Moulthrop			Hill 1500	1500	53.25
pasture 100			Davis and Simmons		
Granger Hollow 1000	100	3.55	Hart-Pollard lot 60		
Chickering, Arthur Jr.			Sturtevant-		
			Hutchins pine 200		

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
Sturtevant Atherton pasture 100			Wood and timber 100	200	7.10
Wood and timber 1940	2300	81.65	Goodnow, John Est. Baker lot 100		
Davidson, Walter and Francese			Wood and timber 200	300	10.65
Cora Borton place 1800	1800	63.90	Graves, Lillian Kennedy place 800	800	28.40
Dean, Harry E. Est. Babbitt land 50	50	1.78	Greene, Lucy Greene farm 5600	5600	198.80
Dinsmore, Avis Dinsmore house 1000			Greene, Walter Worrell land 10		
½ interest Britton- Hall 150	1150	40.83	Wood and timber 40	50	1.78
Dodds, John Part C. Leach place 400			Griswold, Weston and Beatrice		
Ranson lot 200			Sturtevant and Fletcher 300	300	10.65
White hill 150			Hall, Gaius Part Grimes place 30		
3 C. C. Hall lots 200			Freeman lot 25		
Wood and timber 800	1750	62.13	Wood and timber 915		
Etz, Pearl Potter Lord-Hines store site 2500			Meadow and pine 30		
Fairbanks cottage 500	3000	106.50	F. W. Hall Moun- tain lot 200	1200	42.60
Foster, Wesley Est. Livingston pasture 50			Hall, Forest J. Forest Hall lot 30		
Part Taggard pasture 150			Wood and timber 170	200	7.10
Part Gary pasture 100	300	10.65	Hall, Mary Leach house and mowing 1000	1000	35.50
Frederick, Alice Land and shop 200	200	7.10	Haskell, Harry Allen-Burroughs lot 50	50	1.87
Faulkner, Phil Knight-Priest 1000	1000	35.50	Higgins, Albert Albert Cobb lot 100		
Fletcher, Leon Sturtevant-Buck- minster on east of turnpike rd. 100	100	3.55	Wood and timber 400	500	17.75
Fuller, Robert Part of Amidon place 400	400	14.20	Holbrook, Harold and Florence		
Gulf Oil (Taylor) 2 calculating pumps 320	320	11.36	All on right side of road		
Grandin, Hartley and Ruth and			Yale-Parker lot 250	250	8.88
Strandberg, John and Myrtle			Hunnewell, Maude and Lucuis and Elizabeth Harris and Helen Engel		
Messer-Mark land and buildings 800	800	28.40	E. Leach farm 1100		
Gates, Burt Don Brown lot 100			H. C. Leach mowing and house 700	1800	63.90
			Hubbard, Leland		
			Pierce-Nims- Foster		
			Pierce-Burdick-		

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
Scott	100	100	3.55	Swamp	100
Hutchinson, Ruth				Wood and timber	60
Bolster lot and cabins	200	200	7.10	Marshall, Carl	
Hopkins, Benjamin				Brown N. E. Box Co.	200
Hunt farm	300			Chapin Box Co.	100
Hunt timber	700			Chase Bartlett	25
Chickering pasture	300			Wood and timber	275
Cullen lot	100			Mason, Eunice	
Reed farm	2500			½ interest Aiken place and mowing	750
Barker Horton	800			McKinney, Rose A.	
Cullen pasture	400			Part Aldrich- Houghton	150
Cullen farm	4000			Clough-Slade	20
Cullen farm timber	1000			Wood and timber	180
Wheeler pasture	100			Mark, Julia and George	
Holland pasture	100			Brick house (Butler)	1500
Wood and timber	1450	11750	417.13	Morrison, Leonard	
Johnson, Carl M. Est.				Part Putney	
Bartlett pasture	400	400	14.20	Mosher	25
Johnson, Ralph N.				Part Putney	
Part Wright				Mosher	75
Tiffany	300			Morris, Richardson and Margaret	
Curtis lot	150	450	15.98	Tatnal place	1200
Joslyn, Howard				Tatnal pasture	100
Ella Ware				Bolster lot	150
sprout	400	400	14.20	Bishop-Tatnal	100
Knight, John B.				Wood and timber	1050
Graves place	2400			Mereschuck, Dmytro and Catherine	
Graves pasture	100			Bridgeman land	50
Wood and timber	650			Culter place	1800
Glebe pasture	250	3400	120.70	Mitchell, Carl	
Keene Wooden Ware				Pasture	100
15 cords pine and hemlock in East				S. Parker pasture	200
Westmoreland	100	100	3.55	Wood and timber	400
Lane, C. L. Co.				Marlboro Box Co.	
Part Burt farm	200			Standing timber on Ben Aldrich	800
Reed stump lot	300			Minter, Leon	
Bank-Burt lot	200			Burt land	50
Wood and timber	500	1200	42.60	N. E. Box Co.	
Long, Emaline				Garry lot	500
½ interest in Britton lot	150	150	5.33	Wood and timber	500
Lynch, Roselle and John					
Part Gunnerson- Pratt	225	225	7.99		
Marshall, Carl and Annie					
Hager sprout land	40				

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
Neals, Edna			and pasture 50		
Reed's cellar hole			Koehler-Wheeler		
Harvey-Bragg 1800	1800	63.90	pasture 50		
Neff, Emery			Pine 700		
Cora Pattern lot			Baker-Perry pas-		
and Shelton			ture and pine 500		
place 2000	2000	71.00	Wood and		
Nelson, Lewis A.			timber 480	2250	79.88
Christian 200			Platts Box Co.		
Pine 1000	1200	42.60	Standing timber at		
Overman, Gerald E.			Hatts 350		
Hopkins mountain 25	25	.89	Proctor-Britton		
Ongley, Frank and			sprout 150		
Minnie			Standing timber on		
Rogers stump, RR			Dana and Sewell		
to top of hill 300	300	10.65	lot 1500	2300	81.65
O'Brien, Fay M. and			Public Service Co.		
Wm. H.			of N. H.		
Baldwin house and			Transportation,		
land 1000	1000	35.50	Distribution lines,		
Perry, Semira E.			transformers and		
J. Bennett place 1350			meters. 26,250	26250	931.37
Hall-Proctor			Peabody, Wm. and		
land 1200	2550	90.53	Sarah		
Perry, John C.			Moore place 5000	5000	177.50
Hamilton,			Porter, Eva		
Thompson 30	30	1.07	Dunshea place 1600		
Payette, Sadie			Dunshea place and		
Allan-Burnham			timber 200		
lot 25	25	.89	Wood and		
Pierce, Alba			timber 400	2200	78.10
Warren 50	50	1.78	Pierce, Harry		
Priest, Gladys			Buffum lot 150		
Bennet, Pierce-			Stearns lot 200		
Cole 25	25	.89	Part Bump farm 200		
Pitcher, Raphael			Wheeler pasture 150		
Priest pasture 100			Atherton-Nims		
Wood and			lot 300		
timber 400	500	17.75	Wood and		
Popruk, Mary			timber 1750	2750	97.62
½ interest pas-			Plant, Henry		
ture 200			Wood and		
Home place, ½			lumber 100	100	3.55
interest 1000	1200	42.60	Richards, Ernest L.		
Proctor and			Part of Gline		
Guernsey			place 100	100	
Dr. Craig's pas-			Ringland, Leola M.		
ture 30			Carpenter cellar		
Wood and timber 70	100	3.55	hole and house 100	100	3.55
Proctor, Ralph			Robertson Motor Co.		
Lot E. Westmore-			Cobleigh-Rounds 50	50	1.77
land 100			Rogers, Diana Est.		
Dragoon-Butter-			Sturtevant-Hopkins		
field 70			pasture 250		
McAdams stump 300			Rounds-		
Koehler sugar lot			Hopkins 2000	2250	79.87

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
Rich Lumber Co.			timber	400	625 22.18
Lyman Chicker- ing pasture 1000			Stoddard, Elton		
Holden Clough pasture 400			Wheeler place 200		
Wood and timber 5400	6800	241.40	Part Norris Wheeler 50	250	8.87
Stone, Rosetta			Sinclair Oil Co. 3 hand pumps 105	105	3.72
Wilber barn site 25	25	.88	Thompson, Lawrence and Edna		
Standard Oil Co., Electric pump 75	75	2.66	Fuller hill site and Sturtevant- Buckminster 150	150	5.32
Sewall, Charlotte Cole place and school house 3025			Thomas, Caroline Crehoe pasture 500	500	17.75
Dana stump land pasture and pine 75	3100	110.05	Tiffany, Galen Green pasture 50		
Spaulding, Mrs. M. O. Maynard-Brown pasture 150			Wright pasture 200		
Timber 350	500	17.75	Part Gary, north of brook 100		
Spaulding, Earl Summit pasture 200	200	7.10	Part Pregent pas- ture 50	400	14.20
Stone, Grace Part Carey pasture and pine 50			Tucker, William G. Chase-Melvin land 200	200	7.10
Wood and timber 350	400	14.20	Turner, Lola Leach Chas. J. Leach place 400	400	14.20
Strong, Edward Stanford (cut away) 100	100	3.55	Tide-water 2 pumps 70	70	2.48
Strickland, Alice ½ interest Alice Aiken 750	750	26.62	Underwood, Raymond Melvin Smith Cemetery lot 120	120	4.26
Swanzy, Town of Lucy Carpenter 100			Underwood, Ora Carmick-Allen land 80	80	2.84
Wood and timber 300	400	14.20	Wright, Priscilla Stearns-Farr land 100	100	3.55
Southland, Christine Donald, Flo and Anna			Warwick, Dr. Ruth Goodnow lot and place, Aiken land, Harvey land, 2500		
Two thirds interest of F. D. Johnson place 800	800	28.40	and Dunbar house 1000	3500	124.25
Spring, Albert Melleny Hill place 700	700	24.85	Whittaker, Belle H. S. Hall place 1200	1200	42.60
Sturtevant, Clifford Waldo Buckminster next Maslen 100			White, Ruth and Ralph		
Waldo Buckminster next Surry line 25			F. Aldrich farm 2750		
F. Maurice Wheeler next Clarence			Hirsch place 850	3600	127.80
Springer 100			Whitlock, Herbert E. Fletcher- Greeley 80	80	2.84
Wood and			Wing, Max Putney Mosher 75	75	2.66

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
Whitney, Frank Est.			Britton		
Cole land 500			5 shares, Pete Well-		
Mumford 50	550	19.52	ington		10.00
Wilcox, Allen C.			Winn, Harry		
Dan Brown 100			Lincoln land 300		
Wood and			Wood and		
timber 200	300	10.65	timber 500	800	28.40
Winters, Katherine			William, Dorace		
Beaver Mills 100			Buckminster Hy-		
Wood and			land hill 50	50	1.77
timber 100	200	7.10	Wyman, Chas.		
Wilber, Clifton			Scoville place 700	700	24.85
pasture 100			Wyman, Grace		
Hancock hill 200	300	10.65	Stone-Shepard-		
Wilber, Denman and			son 30	30	1.06
Howard			Walker, Doris		
R. White place 1200			Cottage 300	300	10.65
Wood and			Woods, Virginia		
timber 1000	2200	78.10	Thompson lot 300		
Woodward, Alfred			Bolster place 2700	3000	106.50
and Susan			Wellington, Glen		
One third interest			Albee stump lot 250	250	8.87
in F. D. John-			Yale University		
son 400	400	14.20	Myers-Burt lot 400		
Winchester National			Wood and		
Bank			timber 1400	1800	63.90
5 shares, Anna					

BUDGET OF THE TOWN OF WESTMORELAND, NEW HAMPSHIRE

Estimates of Revenue and Expenditures for the Ensuing Year Jan. 1, 1946 to Dec. 31, 1946
Compared With

Actual Revenue and Expenditures of the Previous Year Feb. 1, 1945 to Dec. 31, 1945

SOURCES OF REVENUE

From State:

	Actual Revenue Previous Year 1945	Estimated Revenue Ensuing Year 1946	Increase	Decrease
Interest and dividends tax,	\$606 77	\$606 77		
Railroad tax,	430 06	430 06		
Savings bank tax,	252 33	252 33		
For fighting forest fires,	53 23			

From Local Sources Except Taxes:

Interest received on taxes and deposits,	89 00	89 00		
R. E. Perry,	22 35			
Filing fees,	13 00	13 00		
Telephone,	10			

Income from Municipally owned Utilities:

Income from trust funds,	190 58	190 58		
Motor vehicle permit fees,	555 17	555 17		
Calcium chloride, sold,	17 25			
A. Holt use of shovel,	30 00			

SOURCES OF REVENUE

†Cash Surplus,

From Local Taxes Other Than Property Taxes:

(a) Poll taxes—regular @ \$2,	608 00	608 00	
(b) National bank stock taxes,	20 00	20 00	

Total revenues from all sources except property taxes,

***Amount to be raised by property taxes,**

\$3,886 84	\$2,764 91
	30,415 84

† Cash Surplus equals Excess of actual Cash on Hand at close of fiscal year over Current Liabilities, i.e., Balance of Appropriation due School District, Outstanding Temporary Loans in Anticipation of Taxes and Accounts Payable.

* Total estimated “Revenues from All Sources except Property Taxes” deducted from Total estimated “Expenditures” should give estimated “Amounts to be raised by Property Taxes.”

PURPOSES OF EXPENDITURES
CURRENT MAINTENANCE EXPENSES:

General Government:

Town officers' salaries,
 Town officers' expense,
 Election and registration expenses,
 Expenses town hall and other town buildings,

Protection of Persons and Property:

Collecting dog tax,
 Police department,
 Fire department,
 Moth extermination—Blister rust,

Health:

Health department, including hospitals,
 Vital statistics,

Highways and Bridges:

Town maintenance: Summer,
 Town maintenance: Winter,
 Street lighting,

	Actual Expenditures Previous Year 1945	Estimated Expenditures Ensuing Year 1946	Increase	Decrease
	\$942 00	\$1,100 00	\$158 00	
	385 07	500 00	114 93	
	66 25	175 00	108 25	
	809 63	1,200 00	390 37	
	10 50	10 50	00 00	
	11 75	25 00	13 25	
	145 17	500 00	354 83	
	400 00	00 00		\$400 00
	30 27	30 00		27
	11 00	15 00	4 00	
	8,106 92	12,000 00	3,893 08	
	2,182 07	2,000 00		182 07
	120 00	270 00	150 00	

PURPOSES OF EXPENDITURES

General expenses of highway department,
Town road aid,

Libraries:

Libraries,

Public Welfare:

Town poor,
Old age assistance,

Patriotic Purposes:

Memorial Day and veterans' associations,
Aid to soldiers and their families,

Recreation:

Parks and playgrounds, incl. band concerts,

Public Service Enterprises:

Printing historical papers,
Cemeteries,
Marker for Mr. French,

	Actual Expenditures Previous Year 1945	Estimated Expenditures Ensuing Year 1946	Increase	Decrease
	155 30	200 00	44 70	
	495 49	550 08	54 59	
	130 00	130 00		
	14 00	50 00	34 00	
	705 42	800 00	94 58	
	5 25	10 00	4 75	
	36 00	50 00	14 00	
	21 95	5 00	16 95	
	10 00			10 00
	7 50	75 00	67 50	
	40 00			40 00

PURPOSES OF EXPENDITURES

Unclassified:

- State audit,
- Legal expenses,
- Regional associations,
- General miscellaneous,

Interest:

- On temporary loans,
- Trust fund,

Payments to Other Governmental Divisions:

- County taxes,
- Payments to school districts,

Total expenditures,

	Actual Expenditures Previous Year 1945	Estimated Expenditures Ensuing Year 1946	Increase	Decrease
	96 00	100 00	4 00	
	41 00	50 00	9 00	
	60 00	60 00		
	26 00	50 00	24 00	
	18 75	20 00	1 25	
	190 58	190 58		
	1,209 59	1,209 59		
	11,805 00	11,805 00		
	\$28,288 45	\$33,180 75		

REPORT OF SELECTMEN

SUMMARY OF INVENTORY 1945

Real estate, resident,	\$143,935 00
Real estate, resident growing timber	75,205 00
Real estate, non-resident,	128,680 00
Real estate, non-resident growing timber,	51,750 00
Electrical distribution, transformers and meters,	34,850 00
Horses, resident 65,	7,300 00
Mules, resident 2,	100 00
Oxen, resident 11,	1,300 00
Cows, resident 471,	48,930 00
Cows, non-resident 14,	1,300 00
Neat stock, resident 75,	6,440 00
Neat stock, non-resident 6,	680 00
Sheep, resident 8,	75 00
Hogs, resident 28,	800 00
Fowls, resident,	9,875 00
Fur bearing animals 6,	50 00
Portable mills 5,	3,150 00
Gasoline pumps,	650 00
Gasoline tanks,	640 00
Wood and lumber, non-resident,	900 00
Stock in trade,	2,600 00
<hr/>	
Total valuation,	\$607,580 00

ESTIMATED INCOME

Auto tax,	\$500 00
Interest and dividend tax,	565 00
Railroad tax,	444 00
Savings bank tax,	198 00
<hr/>	
	\$1,707 00

SCHOOL ACCOUNT WARRANT

Support of schools,		\$10,326 00
Salary of district officers,	\$223 50	
Truant officer and census,	10 00	
Superintendent, excess salary,	375 00	
\$2 per capita tax,	246 00	
Tuitions at High School,	2,400 00	
Insurance,	80 00	3,334 50
		<hr/>
Total school budget,		\$13,660 50
Less estimated income,		3,334 16
		<hr/>
Amount to be raised by taxation,		\$10,326 34

ASSESSMENT OF 1945

County tax,		\$1,209 59
Town officers' salaries,		1,100 00
Town officers' expenses,		600 00
Election and registration,		70 00
Expense of town hall,		900 00
Police,		25 00
Fire and equipment,		540 00
Health,		35 00
Vital statistics,		12 00
Town poor and vet. aid,		100 00
Old age assistance,		600 00
Memorial Day,		25 00
Aid to veterans and families,		50 00
Parks,		5 00
General miscellaneous,		50 00
Street lights,		120 00
Legal expenses,		15 00
Snow removal and sanding,		2,400 00
Glebe Rd. bridge,		1,000 00
Town Road Agent,	\$495 49	
State contribution,	1,981 97	2,477 46
Surface treated gravel,		1,738 30
Calcium chloride,		1,320 00
Maintenance of Class V roads,		2,304 00

Special work,	900 00
Snow fence,	100 00
Historical papers,	100 00
Library,	130 00
Monadnock Region,	60 00
Pine blister,	400 00
Cemeteries,	75 00
Auditing,	300 00
	<hr/>
Total town assessment,	\$16,879 38
Less T.R.A. appropriation,	2,477 46
	<hr/>
	\$13,192 33
Less poll taxes,	644 00
	<hr/>
	\$12,548 33
Less estimated income,	1,707 00
	<hr/>
	\$10,841 33
Less bank tax,	20 00
	<hr/>
Total amount raised by taxation,	\$10,821 33
School budget,	10,326 34
	<hr/>
Total,	\$21,147 67

FINANCIAL REPORT
OF THE TOWN OF WESTMORELAND, IN
CHESHIRE COUNTY
 For The Fiscal Year Ended December 31, 1945

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.
 Date Jan. 1, 1946.

GLENN E. BRITTON,
 LAWRENCE A. LEACH,
 ARTHUR CHRISTIAN,
 Selectmen.
 CHARLES H. ALDRICH,
 Treasurer.

BALANCE SHEET

ASSETS

Cash:		
In hands of treasurer	\$3,986 14	
		\$3,986 14
Accounts due to the town:		
Due from state:		
(a) Joint highway construe'n accounts,		
unexpended bal. in state treasury,	17 38	17 38
Other bills due town:		
(a) From state, bounties,	38 00	38 00
(b) By error on Knowlton and Stone acct.		
(check now in hands of officials),	159 60	159 60

Unredeemed taxes: (from tax sales
account of)

(b) Levy of 1944,	52 27	52 27
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Uncollected taxes:

(a) Levy of 1945,	4,538 78	4,538 78
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Total assets,		<u>\$8,792 17</u>
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Grand total,		<u>\$8,792 17</u>
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Surplus, December 31, 1944,	\$2,237 61	
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Surplus, December 31, 1945, applied \$1,000 from surplus on 1945 appropriation,	1,000 00	
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Surplus May 1,	\$1,237 61	
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Surplus, Jan. 1, 1946,	\$1,551 10	
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LIABILITIES

Accounts owed by the town:

Reserved for fire escape and flame proofing,	\$345 40	
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Reserved for plow wing order W.P.B.,	244 00	
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Bills outstanding, due Barker Park, 1945 appropriation,	1 85	
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Due to state—Special \$3 poll taxes:

(b) Collected—not remitted to state treas.,	6 00	
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Hannah Draper trust fund interest,	190 58	
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Reserved for fire apparatus,	1,000 00	
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Due to school districts:

(a) Dog licenses,	180 90	
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(b) Balance of appropriation,	4,326 34	
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		<u>\$6,295 07</u>
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Reserved for snow fence,		100 00
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Post war project on East Westmore- land road,	\$846 00	846 00
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Total liabilities,		<u>\$7,241 07</u>
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Excess of assets over liabilities (surplus),	1,551 10
Grand total,	\$8,792 17

RECEIPTS

Current Revenue:

From local taxes. (collected and remitted to treasurer)	
1. Property taxes—current year, includes \$63.90 after asses.,	\$17,094 21
2. Poll taxes 304—current year—regular @ \$2,	608 00
3. Poll taxes 325—current year—special @ \$3,	975 00
4. National bank stock taxes,	20 00
5. Total of current year's taxes collected and remitted,	\$18,697 21
6. Property taxes—previous years,	2,813 17
7. Poll taxes 4—previous years—regular @ \$2,	8 00
8. Poll taxes 4—previous year—special @ 3,	12 00
9. Interest received on taxes,	89 00
10. Tax sales redeemed,	136 12

From state:

(b) For Class V highway maintenance,	280 20
12. Interest and dividend tax,	606 77
13. Railroad tax,	430 06
14. Savings bank tax,	252 53
17. Fighting forest fires,	13 23
18. Bounties,	64 00 1,646 79

From local sources, except taxes:

21. Dog licenses,	191 40
22. Boston & Maine R. R., fires,	40 00
23. F. C. Hoyle, telephone,	10
24. R. E. Perry, in hands of sel., Jan. 1, 1945,	22 35
26. Income from trust funds	190 58

27. Filing fees,	13 00	
29. Registration of motor vehicles, 1944 permits,	50	
Registration of motor vehicles, 1945,	554 67	
Chloride sold,	17 25	
Amos Hatt for part use of gas shovel,	30 00	1,059 80
Total current revenue receipts,		\$24,462 14
Receipts other than current revenue:		
31. Temporary loans in anticipation of taxes during year,	2,500 00	
37. Trust funds,	800 00	
Total receipts from all sources,	\$27,762 14	
Cash on hand January 1, 1945,	7,930 68	
Grand total,		\$35,692 82

PAYMENTS

Current Maintenance Expenses:

General government:

1. Town officers' salaries, including issuing auto permits,	\$942 00	
2. Town officers' expenses,	385 07	
3. Election and registration expenses,	66 25	
5. Expenses town hall and other town buildings,	809 63	\$2,202 95
Protection of persons and property:		
6. Police department, including care of tramps,	11 75	
7. Fire department, including forest fires,	145 17	
8. Moth extermination—blister rust,	400 00	
9. Bounties,	38 00	
10. Damage by dogs, collecting dog tax,	10 50	605 42

Health:

11. Health department, including hospitals,	30 27	
12. Vital statistics,	11 00	41 27

Highways and bridges:

Bridge on Glebe road,	1,122 57	
14. Town road aid,	495 49	
15. Town maintenance (Summer—\$5,924 85), (Winter—\$2,182 07),	8,106 92	
16. Street lighting,	120 00	
17. General expenses of highway department,	155 30	10,000 28

Libraries:

18. Libraries,	130 00	130 00
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Public welfare:

19. Old age assistance,	705 42	
20. Town poor,	14 00	
21. Gift fund for aged and needy,	190 58	910 00

Patriotic purposes:

22. Memorial day and veterans' associations,	5 25	
23. Aid to soldiers and their families,	36 00	41 25

Recreation:

24. Parks and playgrounds, including band concerts,	21 95	21 95
26. Marker for Mr. French (deceased),	40 00	
27. Cemeteries, including hearse hire,	7 50	
28. Gen. miscellaneous,	26 00	73 50

Unclassified:

State audit of books,	96 00	96 00
29. Damages and legal expenses	41 00	

30. Advertising and regional associations,	60 00	
31. Taxes bought by town,	116 72	
32. Printing history papers,	10 00	227 72
<hr/>		
Total current maintenance expenses,		\$14,350 34
Interest:		
33. Paid on temporary loans in anticipation of taxes,		\$18 75
Indebtedness:		
45. Payments on temporary loans in anticipation of taxes,	\$2,500 00	
49. Payments to trustees, trust funds,	800 00	3,300 00
Payments to other governmental divisions:		
51. Special poll taxes @ \$3 paid to state,	1,023 00	
52. Taxes paid to county,	1,209 59	
54. Payments to school districts,	11,805 00	14,037 59
<hr/>		
Total payments for all purposes,		\$31,706 68
Cash on hand December 31, 1945,		3,986 14
<hr/>		
Grand total,		\$35,692 82

SCHEDULE OF TOWN PROPERTY

Description	Value
1. Town hall, lands and buildings,	\$12,000 00
Furniture and equipment,	1,500 00
2. Libraries, lands and buildings,	1,200 00
Furniture and equipment,	2,400 00
3. Police department, lands and buildings	
Equipment,	25 00
4. Fire department, lands and buildings	
Equipment,	150 00
5. Highway department, lands and buildings	
Equipment,	1,200 00

9. Schools, lands and buildings,	15,000 00
11. All lands and buildings acquired through tax collector's deeds:	
$\frac{3}{4}$ Gannett property,	350 00
4a Sweeney property,	50 00
4a Wilcox property,	50 00
10a Adams property, gift of O. E. Cain,	300 00
French property,	500 00
Total,	<hr/> \$35,025 00

REPORT OF TOWN CLERK

Total Number of Automobile Permits Issued
From Jan. 1, 1945 to Jan. 1, 1946

1944 1 permit (transfer),	\$ 50
1945 276 permits,	554 67
Total paid treasurer,	555 17
Total collected from dog taxes,	209 00
Retained as clerk's fees,	17 60
Total paid town treasurer,	191 40
Total received from March election,	13 00
Total paid town treasurer,	13 00

RUTH E. BURT,
Town Clerk.

To the Town of Westmoreland: May, 13, 1945

Mr. and Mrs. Emery Neff express their deep gratitude to their Westmoreland neighbors, who fought so bravely to save their house from fire and at much personal risk succeeded in saving so large a part of their furniture. They plan to rebuild as soon as conditions permit, and they look forward to the pleasure of repaying in the years to come the many kindnesses of their friends.

WANDA NEFF.
EMERY NEFF.

TAX COLLECTOR'S REPORT

SUMMARY OF WARRANT

Levy of 1945

DR.

Taxes committed to collector:

Property taxes,	\$21,569 09
Poll taxes—regular @ \$2.00	644 00
Poll taxes—special @ \$3.00,	1,029 00
National bank stock taxes,	20 00

Total warrant,	\$23,262 09
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Added taxes:

Property taxes,	63 90
Poll taxes—regular \$2.00,	6 00
Poll taxes—special \$3.00,	12 00
Interest collected,	37

Total debits,	\$23,344 36
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CR.

Remittances to treasurer:

Property taxes,	\$17,094 21
Poll taxes—@\$2.00,	608 00
Poll taxes—@\$3.00,	975 00
National bank stock taxes,	20 00
Interest collected,	37
Abatements on poll taxes,	83 00
Uncollected taxes as per collector's list,	4,538 78
Poll taxes @ \$2.00,	10 00
Poll taxes @ \$3.00,	15 00

Total credits,	\$23,344 36
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Levy of 1944

DR.

Uncollected taxes Jan. 1, 1945,	\$2,855 77	
Poll taxes @ \$2.00,	8 00	
Poll taxes @ \$3.00,	12 00	
Interest collected,	88 63	
	<hr/>	
Total debits,		\$2,964 40

CR.

Remittances to treasurer:

Property collected,	\$2,709 34	
Poll taxes @ \$2.00,	8 00	
Poll taxes @ \$3.00,	12 00	
Taxes sold,	103 83	
Interest collected,	82 14	
Taxes abated,	42 60	
Interest on taxes sold,	6 49	
	<hr/>	
Total credits,		\$2,964 40

RUTH E. BURT,
Tax Collector.

1945 ABATEMENT OF POLL TAXES

Peter Action, paid in Alstead.
Minnie Action, paid in Alstead.
Sylbert Ainger, paid in Sandwich.
Carl Barrett, paid in Bellows Falls.
Gladys Barrett, paid in Bellows Falls.
Napoleon Cournoyer, left town.
Etta Cournoyer, left town.
Elmer Connor, service.
Charles Davis, left town.
Barbara Flagg, paid in Keene.
Arthur Gionet, paid in Keene.
Grace Kline.
Zelia Maslen, paid in Keene.
Allen Perry, res. of Delaware.
Eleanor Perry, res. of Delaware.
Elmer Sheldon
Lester Washburn, left town.

TREASURER'S REPORT

From January 1, 1945 to January 31, 1945

RECEIPTS

Balance in treasury, January 1, 1945,	\$7,930 68
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Received of Ruth E. Burt, tax collector:

1944	Property,	2,709 34
1944	Poll regular,	8 00
	Poll special,	12 00
1944	Interest collected,	82 14
1944	Tax sale,	103 83
	Interest,	6 49
	Redemption taxes,	136 12
1945	Property,	17,094 21
1945	Poll regular,	608 00
	Poll special,	975 00
	National bank stock tax,	20 00
	Interest collected,	37

Received of Ruth E. Burt, town clerk:

1944	Auto permit,	50
1945	Auto permits,	554 67
1945	Dog licenses,	191 40
	Filing fees,	13 00

Received of Boston & Maine Railroad:

Fighting fire,	40 00
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Received of state treasurer:

Hedgehog bounties,	64 00
Forest fire meeting,	9 63
Balance of Class 5 road money,	280 20
½ forest fire bill,	3 60
Savings bank tax,	252 53
Railroad tax,	430 06
Interest and dividend tax,	606 77

Received of Cheshire National Bank:

Town note, 2,500 00

Received of Arthur G. Whitehouse:

Calcium chloride, 6 00

Received of Amos Hatt:

Calcium chloride, 11 25

1-3 cost of Atkins gas shovel, 30 00

Received of Robert Perry:

Contribution to road drain, 22 35

Received of F. C. Hoyle:

Telephone, 10

Received of W. L. Greene:

For Edward M. and Edward C.

Greene cemetery lot, 50 00

Received of Zenas E. Britton:

For cemetery trust fund, 150 00

Received of Vinie Cobleigh Simmons:

For cemetery trust fund, 100 00

Received of Estate of Victor M. Hall:

For Union Church of East Westmore-

land trust fund, 500 00

Received of trustees of trust funds:

Interest on Starkey Gift Fund, 190 58

\$35,692 82

PAYMENTS

County treasurer, county tax,	\$1,209 59
Oscar W. Billings, school treasurer,	11,805 00
Cheshire National Bank,	2,500 00
Edward M. and Edward C. Greene, trust fund,	50 00
Zenas E. Britton, cemetery trust fund,	150 00
Mrs. Vinie Cobleigh Simmons, cemetery trust fund,	100 00
Victor M. Hall Estate for Union church of East Westmoreland trust fund,	500 00
Paid all other selectmen orders,	15,392 09
	<hr/>
	\$31,706 68
Balance in treasury Jan. 1, 1946,	\$3,986 14

CHARLES H. ALDRICH,
Treasurer.

REPORT OF SELECTMEN

SUMMARY OF RECEIPTS

Received of Ruth Burt, tax collector:

1944 property tax,	\$2,709 34
Poll tax,	20 00
1945 property tax,	17,094 21
Poll tax,	1,583 00
Tax sale of 1944,	103 83
Interest on taxes,	89 00
Redemption tax,	136 12
National bank tax,	20 00
1945 auto permits,	555 17
1945 dog licenses,	191 40
Filing fees,	13 00
Temporary loan,	2,500 00
Received from Boston and Maine RR.	40 00

Received from state treasurer:

Forest fires and fire meetings	13 23
Bounties,	64 00
Class V roads,	280 20
Savings bank tax,	252 53
Railroad tax,	430 06
Interest and dividend tax,	606 77
Interest on Starkey gift fund,	190 58
Legacies,	800 00
Telephone,	10 00
R. E. Perry,	22 35
Sale of chloride,	17 25
Amos Hatt use of shovel,	30 00

\$35,692 82

SUMMARY OF PAYMENTS

Town officers' salaries,	\$873 00
Town officers' expenses,	385 07
Issuing auto permits,	60 00
Election and registration,	66 25
Expense of town hall,	809 63
Police,	11 75
Fire, including forest fire,	145 17
Moth extermination,	400 00
Bounties,	38 00
Collecting dog taxes,	10 50
Health department,	30 27
Vital statistics,	11 00
Bridge on Glebe road,	1,122 57
TRA road,	495 49
Road maintenance, including all road appropriations,	5,924 85
Snow removal,	2,182 07
General expense of highway department,	155 30
Street lighting,	120 00
Stone for William French,	40 00
General miscellaneous,	26 00
Monadnock Region Association,	60 00
Libraries,	130 00
Old age assistance,	705 42
Town poor,	14 00
Auditing by state,	96 00
Flags,	5 25
Soldiers' aid,	36 00
Parks,	21 95
Cemeteries,	7 50
Legal expenses,	41 00
Taxes bought by town,	116 72
Printing historical papers,	10 00
Special poll tax to state,	1,023 00
Interest on temporary loans,	18 75
Temporary loans,	2,500 00
County tax,	1,209 59

School district,	11,805 00
Legacies,	800 00
	<hr/>
	\$31,706 68

TOWN OFFICERS' SALARIES

Voted to raise and appropriate,	\$1,100 00
Paid to Lawrence Leach, making reports,	25 00
Paid to Arthur S. Christian, making reports,	25 00
Paid to Glenn E. Britton, making reports,	25 00
Paid to Charles H. Aldrich, treasurer,	100 00
Paid to Roger Bridgeman, auditor,	18 00
Paid to Ruth E. Burt, town clerk,	50 00
Paid to Ruth E. Burt, balance of 1944 salary, collector,	50 00
Ruth E. Burt, part of 1945 salary, collector,	100 00
Paid to Arthur S. Christian, selectman,	160 00
Paid to Lawrence A. Leach, selectman,	160 00
Paid to Glenn E. Britton, selectman,	160 00
	<hr/>
	\$873 00
Paid to Ruth E. Burt, issuing auto permits,	69 00
	<hr/>
	\$942 00

TOWN OFFICERS' EXPENSES

Voted to raise and appropriate,	\$600 00
Paid to N. H. Association, dues,	2 00
Paid to Sentinel Printing Co., for print- ing reports, etc.,	178 75
Paid to Ashuelot-Citizens' National Bank, safe deposit box,	4 80
Paid to Chase's Book Store, supplies,	32 52
Paid to Mason Ins. Agency, town officers' bonds,	95 00
Paid to R. L. Bridgeman, auditor, postage and envelopes,	2 10
Paid to W. M. Chaplin, real estate transfers,	15 60
Paid to W. M. Chaplin, mortgage records and deeds,	2 50
Paid to G. E. Britton, telephone, postage and supplies,	17 45
Paid to Arthur S. Christian, copying invoice records,	8 00

Paid to Roy M. Pickard, attorney,	10 00
Paid to Ruth E. Burt, clerk and collector's supplies,	11 25
Paid to Charles H. Aldrich, supplies,	5 00
Paid to Esther G. Bennett, probate records,	10
	<hr/>
	\$385 07

POLICE

Voted to raise and appropriate,	\$25 00
Paid to Walter C. Taylor, constable, traffic duty,	6 00
Paid to Walter C. Taylor, constable, Graves case,	1 75
Paid to Walter C. Taylor, constable, Burt case,	2 00
Paid to Walter C. Taylor, constable, Halloween night,	2 00
	<hr/>
	\$11 75

ELECTION AND REGISTRATION

Voted to raise and appropriate,	\$70 00
Paid Paul King, moderator,	
Paid Walter C. Taylor, officer, town meeting day,	5 50
Paid Sentinel Printing Co., printing ballots,	7 75
Paid Edith Bridgeman, supervisor,	10 00
Paid Merton C. Leach, supervisor,	10 00
Paid Gladys L. Ploof, supervisor,	10 00
Paid Ruth E. Burt, clerk,	5 00
Paid Elizabeth Fredette, ballot clerk,	3 00
Paid Nan Christian, ballot clerk,	3 00
Paid Charles H. Aldrich, ballot clerk,	3 00
Paid Nellie F. Aldrich, ballot clerk,	3 00
Paid Walter Dunn, assistant moderator,	3 00
Paid Ruth K. Churchill, assistant clerk,	3 00
	<hr/>
	\$66 25
Received from town clerk for filing fees,	\$13 00

TOWN HALL

Voted to raise and appropriate,	\$900 00
Paid Frank C. Hoyle, janitor,	259 06
Paid Mason Insurance Co., insurance,	197 40
Paid Glenn E. Britton, supplies,	9 77

Paid Arthur D. Britton, 10 cords wood delivered under hall,	150 00
Paid Public Service Co., lights,	47 38
Paid School district, 2 drums chemicals,	10 00
Paid Palmer Insurance Co., insurance,	6 78
Paid Howard Clock Products Co., cables for clock,	50 00
Paid A. M. Cushing, putting in cables and cleaning clock,	10 00
Paid Spencer Hardware Co., paint,	3 24
Paid John Dodds, 1½ cords wood delivered under hall,	28 50
Paid F. L. Pike, tuning and repairing piano,	37 50
	<hr/>
	\$809 63

FIRE

Voted to raise and appropriate,	\$500 00
Meeting at town hall for instructions,	19 25
Paid to G. A. Capron, fire warden, fire near Kingsbury,	7 20
Paid to G. A. Capron, fire warden, fire near Gilbo station,	31 40
Paid to G. A. Capron, fire warden, fire near Gilbo station,	8 60
	<hr/>
	\$66 45
Paid to City of Keene, truck and men at Neff fire,	\$25 00
Paid City of Keene, truck and men at parsonage, East Westmoreland,	10 00
Paid to R. L. Blood and men, watching at Neff's,	9 60
	<hr/>
	\$44 60
Received from State half of fire near Kingsbury and half of fire meeting,	\$43 23
Received from Boston and Maine R.R. all on fire near Gilbo station,	\$40 00

FIRE EQUIPMENT

Voted to raise and appropriate,	\$40 00
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Bought from state:

2 brass knapsack pumps,	11 50
4 galvanized knapsack pumps,	16 00
6 Pulaski tools,	5 00
Freight,	1 62
	<hr/>
	\$34 12

MOTH EXTERMINATION

Voted to raise and appropriate,	\$400 00
Paid to State Forestry Dept.,	400 00
(No further report from the state)	

BOUNTIES

Amount due from state, Jan. 1, 1945,	\$64 00
Received from state,	64 00
Paid selectmen, bounties, 1945,	38 00
Amount due from state Jan. 1, 1946,	38 00

ACCOUNT OF DOG MONEY

Amount due school district, Jan. 1, 1945,	\$207 50
Paid school district,	207 50
Received from dog licenses,	191 40
Paid Walter Taylor, collecting dog tax,	10 50
	<hr/>
Amount due school district, Jan. 1, 1946,	\$180 90

HEALTH

Voted to raise and appropriate,	\$35 00
Paid to Leon McClenning, collecting rubbish,	24 15
Paid to Ruth H. Burt, health officer,	6 12
	<hr/>
	\$30 27

VITAL STATISTICS

Voted to raise and appropriate,	\$12 00
Paid to Ruth E. Burt, recording births, marriages and deaths,	11 00

HISTORICAL PAPERS

Voted and appropriated,	\$100 00
Paid to Florence Rogers, typing,	10 00

TOWN MAINTENANCE OF HIGHWAYS

Voted to raise and appropriate,	\$5,924 85
Received from state for Class V highways,	280 20
	<hr/>
	\$6,205 05
Expended by Don Paine on Aldrich bridge,	\$12 92
Expended by Leon McClenning,	1,447 75
Expended by Charles W. Messer,	1,566 50
Expended by Lester Washburn,	464 13
Expended by C. Messer and L. McClenning on East Westmoreland road,	331 92
Expended by Peter Action,	554 99
Withholding tax on above accounts,	89 40
Expended on River road below County Farm,	1,351 05
	<hr/>
	\$5,820 74

SNOW REMOVAL AND SANDING

Voted to raise and appropriate,	\$2,400 00
Expended by C. W. Messer, winter of 1944-45,	\$732 28
Expended by Leon McClenning, winter of 1944-45,	385 65
Expended on East Westmoreland, winter of 1944-45,	549 64 \$1,068 57
Expended by C. W. Messer, winter 1945,	142 50
Expended by Leon McClenning, winter 1945,	71 80
Expended by Peter Action,	299 20 513 50
	<hr/>
	\$2,182 07

ROAD

Embankment by E. J. Goodnow Mill:

Voted to raise and appropriate,	\$100 00
Expended by Charles W. Messer for same,	100 00

GLEBE BRIDGE

Voted to raise and appropriate,	\$1,000 00
Expended by C. W. Messer,	1,122 57
Credit by error on Knowlton Stone account,	159 60
	<hr/>
Total cost of bridge,	\$962 97

TRA ROAD

Voted to raise and appropriate,	\$495 49
State balance on last year,	02
State share,	1,981 97 \$2,477 48

Voted to spend this for calcium and tar:

Westmoreland's part paid to state.

Expended by state,	2,460 38
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Unexpended balance in state treasury,	\$17 10
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SNOW FENCE

Voted to raise and appropriate,	\$100 00
Amount unexpended to date.	

GENERAL EXPENSE OF HIGHWAY DEPARTMENT

Paid to D. A. Paine, 2,442 feet of planking,	\$122 10
Paid to Perkins Machine, steel,	6 80
Paid to Knowlton Stone, shovels for L. Washburn,	2 97
Paid to A. M. Cushing, repairs,	10 00
Paid to D. C. Hazelton, blades,	7 71
Paid to G. E. Britton, bolts,	1 59
Paid to A. S. Christian, steel for shoes,	4 13
	<hr/>
	\$155 30

STREET LIGHTING

Voted to raise and appropriate,	\$120 00
Paid to Public Service Co., of N. H.,	120 00

GENERAL MISCELLANEOUS

Voted to raise and appropriate,	\$50 00
Paid to Ernest Chase, spraying trees on common,	8 00
Flag rope on common.	2 00
Briggs Christmas Committee, oranges, candy, etc.,	15 80
	<hr/>
	\$25 00

MONADNOCK REGION ASSOCIATION

Voted to raise and appropriate,	\$60 00
Paid to Monadnock Region Association,	60 00

HANNAH DRAPER TRUST FUND ACCOUNT

Interest from Hannah Draper Trust Fund account,	\$190 58
Distributed to elderly people of the town under the discretion of selectmen and auditor,	190 58

LIBRARIES

Voted to raise and appropriate,	\$130 00
Paid to Edith Bridgeman, library treasurer,	130 00

OLD AGE ASSISTANCE

Voted to raise and appropriate,	\$600 00
Paid to N. H. Welfare association for old age assistance,	\$705 42

TOWN POOR AND VETERANS AID

Voted to raise and appropriate,	\$100 00
Paid to County of Cheshire for care of Florence Reed,	14 00
Paid for aid to veterans,	36 00
	<hr/>
	\$50 00

MEMORIAL DAY

Voted to raise and appropriate,	\$25 00
Paid to H. Tilden, flags for soldiers' graves,	5 25

PARKS

Due Barker Park, Jan. 1, 1945,	\$18 80
Paid to R. L. Blood, labor on road and building,	18 80

Voied to raise and appropriate,	\$5 00
Paid to Robert L. Blood,	3 15

Amount due Barker park, Jan. 1, 1946,	\$1 85
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CEMETERIES

Voted to raise and appropriate,	\$75 00
Paid to C. L. Paine, mowing Gline cemetery,	7 50

LEGAL EXPENSES

Voted to raise and appropriate,	\$25 00
Paid to W. H. Watson, attorney,	16 00
Paid to O. E. Cain, attorney,	25 00

 \$41 00

TAXES BOUGHT BY TOWN

Total unredeemed taxes, Jan. 1, 1945:	
Tax of 1943,	\$54 41
Tax of 1942,	9 13
Taxes bought by town in 1945 for 1944 tax,	116 72

Received on redemption 1942 tax interest cost,	9 26
Received on redemption 1943 tax interest cost,	78 03
Received on redemption 1944 tax interest cost,	48 83

 \$136 12

Total unredeemed taxes, 1944,	\$52 27
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INTEREST

Voted to raise and appropriate on temporary loans,	\$15 00
Paid to Cheshire National Bank, interest on temporary loans,	18 75

POLL TAXES TO STATE

Paid to state of N. H., balance on polls of 1944 which should have been shown in our liabilities of 1944,	54 00
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Balance of collected taxes after Dec. 1, 1944	
paid to state of N. H. \$3 each on 323	
polls collected to Dec. 1st.,	969 00
Due state of N. H., on polls collected since	
Dec. 1st.,	6 00

TEMPORARY LOANS

Voted to borrow money in anticipation	
of taxes:	
Borrowed of Cheshire National Bank	\$2,500 00
Paid Cheshire National Bank,	2,500 00

COUNTY TAX

County warrant for county tax,	\$1,209 59
Paid county treasurer for county tax,	1,209 59

SCHOOL ACCOUNT

Amount due school district, Jan. 1, 1945,	
balance of 1944 appropriation,	\$5,597 50
Amount dog licenses due school district,	
Jan. 1, 1945,	207 50
Paid school district balance of 1944	
appropriation,	5,597 50
Paid school district, dog licenses,	207 50

Raised for support of schools:

Salaries of district officers',	\$223 50	
Truant officers and census,	10 00	
Superintendent's excess salary,	375 00	
\$2 per capita tax,	246 00	
Tuitions at High school,	2,400 00	
Insurance,	80 00	3,334 50
		<hr/>
Total school budget,		\$13,660 50
Less estimated income,		3,334 16
		<hr/>
Amount to be raised by taxation for schools,		\$10,326 34

Paid school district treasurer out of 1945 appropriation,	6,000 00
Balance due school district, Jan. 1, 1946 of 1945 appropriation,	\$4,326 34
Dog licenses due school district, Jan. 1, 1946,	180 90

LEGACIES

Received from Edward C. Green for cemetery lot	\$50 00
Received from Zenas E. Britton for cemetery lot,	150 00
Received from Vinie C. Simonds for cemetery lot,	100 00
Received from Victor Hall Est., for union church in East Westmoreland,	500 00
	\$800 00
Paid to treasurer of trust funds,	\$800 00

Respectfully submitted,
GLENN E. BRITTON,
LAWRENCE A. LEACH,
ARTHUR CHRISTIAN,
Selectmen of Westmoreland.

REPORT OF ROAD AGENT

CHARLES MESSER, ROAD REPORT

SNOW BILL JAN. 1, TO JAN. 13, 1945

Charles Messer, 36 hrs. @ \$1.50,	\$54 00
Charles Messer, 36 hrs. @ 60c,	21 60
Charles Messer, 37 hrs. @ \$2.50,	92 50
	\$168 10

JAN. 13 TO JAN. 20

Charles Messer, 56 hrs. @ \$2.50,	\$140 00
Robert Blood, 8 hrs. @ 60c,	4 80
John Mackinen, 8 hrs. @ 60c,	4 80
Glenn Britton, 8 hrs. @ 60c,	4 80
Tom Hatt, 20 hrs. @ 60c,	12 00
Arthur Whitcomb, sand,	9 96
	\$176 36

FEB. 1 TO FEB. 15

Charles Messer, 16 hrs. @ \$2.50,	\$40 00
Tom Hatt, 16 hrs. @ 60c,	9 60
Glenn Britton, 6 hrs. @ 60c,	3 60
Orin Harvey, 6 hrs. @ 60c,	3 60
	\$56 80

FEB. 15

Charles Messer, 42 hrs. @ \$2.50,	\$105 00
Tom Hatt, 32 hrs. @ 60c,	19 20
	\$124 20
Charles Messer, 26 hrs. @ \$2.50,	\$65 00
Leon McClenning, 3 hrs. @ 60c,	1 80
Leonard Patterson, 6 hrs. @ 60c,	3 60
	\$70 40

APRIL 7

Charles Messer, 24 hrs. @ \$2.50,	\$60 00
Charles Messer, 20 hrs. @ \$1.50,	30 00
	<hr/>
	\$90 00
Error 1944,	2 00
	<hr/>
	\$88 00

MAINTENANCE 1945

Charles Messer, 33 hrs. @ \$1.50,	\$49 50
Charles Messer, 33 hrs. @ 60c,	19 80
	<hr/>
	\$69 30
Charles Messer, 33 hrs. @ \$1.50,	\$49 50
Charles Messer, 17 hrs. @ 60c,	10 20
Tom Hatt, 18 hrs. @ 60c,	10 80
William Starkey, 5 hrs. @ 60c,	3 00
	<hr/>
	\$73 50

LOGS AND FILL ON COUNTY FARM ROAD

Charles Messer, 9 hrs. @ 60c,	\$5 40
Charles Davidson, 38 hrs. @ 60c,	22 80
Leon McClenning, 17 hrs. @ 60c,	10 20
Leon McClenning, 10 hrs. @ \$1.50,	15 00
Charles Messer, 44 hrs. @ \$1.50,	66 00
Leon McClenning, 30 yds. gravel,	3 00
William Lawrence, 8 hrs. @ 60c,	4 80
Leon McClenning, logs,	10 00
	<hr/>
	\$137 20

MAINTENANCE

Charles Messer, 36 hrs. @ \$1.50,	\$54 00
Tom Hatt, 26 hrs. @ 60c,	15 60
Charles Messer, 32 hrs. @ 60c,	19 20
	<hr/>
	\$88 80

MAINTENANCE

Charles Messer, 37 hrs. @ \$1.50,	\$55 50
Tom Hatt, 25 hrs. @ 60c,	15 00
Charles Messer, 29 hrs. @ 60c,	17 40
	<hr/>
	\$87 90
Charles Messer, 27 hrs. @ \$1.50,	40 50
Tom Hatt, 25 hrs. @ 60c,	15 00
Charles Messer, 20 hrs. @ 60c,	12 00
	<hr/>
	\$67 50
Charles Messer, 39 hrs. @ \$1.50,	\$58 50
Tom Hatt, 32 hrs. @ 60c,	19 20
Charles Messer, 35 hrs. @ 60c,	21 00
	<hr/>
	\$98 70
Charles Messer, 25 hrs. @ \$1.50,	\$37 50
Tom Hatt, 17 hrs. @ 60c,	10 20
Charles Messer, 18 hrs. @ 60c,	10 80
	<hr/>
	\$58 50

MAINTENANCE ON TAR ROAD

Charles Messer, 15 hrs. @ \$1.50,	\$22 50
Tom Hatt, 15 hrs. @ 60c,	9 00
Charles Messer, 8 hrs. @ 60c,	4 80
Arthur Whitecomb, tar patch,	49 70
	<hr/>
	\$86 00

WASH OUT WORK ON EAST WESTMORELAND ROAD

Charles Messer, 24 hrs. @ \$1.50,	\$36 00
Tom Hatt, 18 hrs. @ 60c,	10 80
Charles Messer, 8 hrs. @ 60c,	4 80
J. Fred Fredette, 40 yds. gravel,	4 00
	<hr/>
	\$55 60

WASH OUT WORK COUNTY ROAD
AND McADAM'S

Charles Messer, 40 hrs. @ \$1.50,	\$60 00
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Tom Hatt, 38 hrs. @ 60c,	22 80
Charles Messer, 16 hrs. @ 60c,	9 60
	<hr/>
	\$92 40

WASH OUT WORK ON GLEBE ROAD

Charles Messer, 13 hrs. @ \$1.50,	\$19 50
Tom Hatt, 8 hrs. @ 60c,	4 80
Charles Messer, 13 hrs. @ 60c,	7 80
Arthur Post, 12 yds. gravel,	1 20
	<hr/>
	\$33 30

WASH OUT WORK ON SPOFFORD ROAD

Charles Messer, 44 hrs. @ \$1.50,	\$66 00
Tom Hatt, 34 hrs. @ 60c,	20 40
Charles Messer, 36 hrs. @ 60c,	21 60
J. Fred Fredette, 30 yds. gravel,	3 00
	<hr/>
	\$111 00

MAINTENANCE ON CALCIUM ROADS

Charles Messer, 8 hrs. @ \$1.50,	\$12 00
Charles Messer, 8 hrs. @ 60c,	4 80
	<hr/>
	\$16 80

MAINTENANCE ON CALCIUM ROADS

Charles Messer, 34 hrs. @ \$1.50,	\$51 00
Tom Hatt, 25 hrs. @ 60c,	15 00
Charles Messer, 34 hrs. @ 60c,	20 40
	<hr/>
	\$86 40

MAINTENANCE

Charles Messer, 36 hrs. @ \$1.50,	\$54 00
Tom Hatt, 28 hrs. @ 60c,	16 80
Elmer Parker, 40 hrs. @ 60c,	24 00
Charles Messer, 24 hrs. @ 60c,	14 40
	<hr/>
	\$109 20

MAINTENANCE

Charles Messer, 40 hrs. @ 60c,	\$24 00
Tom Hatt, 37 hrs. @ 60c,	22 20
Elmer Parker, 34 hrs. @ 60c,	20 40
Russell Wellington, 7 hrs. @ \$1.50,	10 50
	<hr/>
	\$77 10

MAINTENANCE

Charles Messer, 48 hrs. @ \$1.50,	\$72 00
Tom Hatt, 45 hrs. @ 60c,	27 00
Charles Messer, 30 hrs. @ 60c,	18 00
Elmer Parker, 18 hrs. @ 60c,	10 80
	<hr/>
	\$127 80

SNOW BILL NOV. AND DEC. 1945

Charles Messer, 25 hrs. @ \$1.50,	\$37 50
Elmer Parker, 11 hrs. @ 60c,	6 60
Charles Messer, 14 hrs. @ 60c,	8 40
	<hr/>
	\$52 50

SNOW BILL

Charles Messer, 24 hrs. @ \$2.50,	\$60 00
Charles Messer, 20 hrs. @ \$1.50,	30 00
	<hr/>
	\$90 00

TOWN VOTED T.R.A. MONEY
MAINTENANCE

	\$69 30
	73 50
	88 80
	87 90
	67 50
	98 70
	58 50
	109 20
	77 10
	127 80
	<hr/>
All gravel road,	\$858 30

Tar and Calcium,	189 20
	<hr/>
	\$1,047 50

MAINTENANCE

On tar and Calcium,	\$86 00	\$16 80
		86 40
		<hr/>
		\$103 20
		86 00
		<hr/>
Out of T.R.A.,		\$189 20
Spent on Glebe bridge,		\$991 07

LEON McCLENNING AGENT

MAY 1945

BITTNER CAVE IN

Leon McClenning, labor, 14 hrs. @ 60c,	\$8 40
Leon McClenning, truck, 28 hrs. @ 1.50,	42 00
C. Davidson, 46 hrs. @ 60c,	27 60
C. Staples, 33 hrs. @ 60c,	19 80
W. Starkey, 42 hrs. @ 60c,	25 20
Forest Carey, lumber,	20 00
	<hr/>
	143 00

SUMMER GRAVEL 1945

Leon McClenning, 6 yds. @ 10c,	\$ 60
L. Churchill, 2 yds. @ 10c,	20
Fredette, 9 yds. @ 10c,	90
Hullet, 6 yds. @ 10c,	60

TARRED ROAD JULY

Leon McClenning, 29 hrs. truck @ \$1.50,	\$43 50
Leon McClenning, labor, 12 hrs. @ 60c,	7 20
C. Davidson, 5 hrs. @ 60c,	3 00
C. Staples, 28 hrs. @ 60c,	16 80
W. Lawrence, 43½ hrs. @ 60c,	26 10
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	\$96 60

AUGUST

Leon McClenning, 5 hrs. truck @ \$1.50,	\$7 50
Leon McClenning, 7 hrs. labor @ 60c,	4 20
Charles Davidson, 12 hrs. labor @ 60c,	7 20
C. Staples, 12 hrs. labor @ 60c,	7 20
	<hr/>
	\$26 10

AUGUST

C. Messer, 13 hrs. truck @ \$1.50,	\$19 50
W. Lawrence, 14 hrs. @ 60c,	8 40
	<hr/>
	\$27 90

PREPARATION ON ROAD
COUNTY ROAD, APRIL—MAY 1945

C. Staples, 7 hrs. labor @ 60c,	4 20
Atkins shovel, 37½ hrs. @ \$5.00,	187 50
	<hr/>
	\$191 70

COUNTY ROAD, APRIL—HAY

Leon McClenning, 49 hrs. labor @ 60c,	\$29 40
C. Staples, 7 hrs. labor @ 60c,	4 20
Atkins shovel, 37½ hrs. @ \$5.00,	187 50
Harold Stoddard, truck, 36 hrs. @ \$3.00,	108 00
Royce, truck, 36 hrs. @ \$2.40,	86 40
W. Balden, truck 36 hrs. @ \$2.10,	75 60
Harriman, truck 36 hrs. @ \$2.40,	86 40
F. Huldreth, 36 hrs. @ \$2.10,	75 60
McKelvan, 27½ hrs. @ \$3.00,	82 50
W. Pierce, 28 hrs. @ \$2.10,	58 80
	<hr/>
	\$814 40
Roy Bardwelle, 9 hrs. @ \$3.00,	27 00
C. Messer, 17 hrs. @ \$2.10,	35 70
Vt. Sand Gravel Co., grader 64 hrs. @ \$4.00,	256 00
	<hr/>
	\$318 70

GRAVEL

Leon McClenning, 903 yds. gravel @ 10c,	\$90 30
County, 140 yds. @ 10c,	14 00
Fredette, 529 yds. @ 10c,	52 90
	<hr/>
	\$157 20

JANUARY 1945

Leon McClenning, 67½ hrs. plowing \$2.00,	\$135 00
Leon McClenning, 17 hrs. sanding @ \$1.50,	25 50
Leon McClenning, 3 hrs. labor @ 60c,	1 80
Charles Davidson, 4 hrs. labor @ 60c,	2 40
C. Staples, 39 hrs. labor @ 60c,	23 40
C. Paine, 6 hrs. labor @ 60c,	3 60
	<hr/>
	\$191 70

FEBRUARY 1945

Leon McClenning, 47 hrs. plowing @ \$2.00,	\$94 00
Leon McClenning, 13 hrs. sanding @ \$1.50,	19 50
Starr Greeley, 4 hrs. labor @ 60c,	2 40
Roy Paine, 7 hrs. labor @ 60c,	4 20
C. Davidson, 8 hrs. labor @ 60c,	4 80
C. Staples, 20 hrs. labor @ 60c,	12 00
	<hr/>
	\$136 90

MARCH 1, 1945

Leon McClenning, 2 hrs. plowing @ \$2.00,	\$4 00
Leon McClenning, 6 hrs. labor @ 60c,	3 60
C. Davidson, 4 hrs. labor @ 60c,	2 40
	<hr/>
	\$10 00

MAINTENANCE

APRIL

Leon McClenning, 33½ hrs. truck, \$1.50,	\$50 25
Leon McClenning, 20 hrs. labor @ 60c,	12 00
C. Davidson, 41½ hrs. labor @ 60c,	24 90
C. Staples, 31 hrs. labor @ 60c,	18 60
William Lawrence, 46 hrs. labor @ 60c,	27 60
	<hr/>
	\$133 35

MAY 1945

Leon McClenning, 20½ hrs. truck @ \$1.50,	\$30 75
Leon McClenning, 24 hrs. labor @ 60c,	14 40
1 shovel,	1 85
20 lbs. spikes @ 6c,	1 20
C. Paine, 2 hrs. @ 60c,	1 20
W. Lawrence, 14 hrs. labor @ 60c,	8 40
Vermont Sand and Gravel Co. grader 9 hrs. @ \$4.00,	36 00
C. Davidson, 38 hrs. labor @ 60c,	22 80
C. Staples, 21 hrs. labor @ 60c,	12 60
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	\$129 20

JUNE

Leon McClenning, 94 hrs. truck @ \$1.50,	\$141 00
Charles Davidson, 77 hrs. labor @ 60c,	46 20
Charles Staples 57 hrs. @ 60c,	34 20
W. Lawrence, 54 hrs. labor @ 60c,	32 40
C. Messer, 4 hrs. truck @ \$1.50,	6 00
Tom Hatt, 4 hrs. labor @ 60c,	2 40
	<hr/>
	\$262 20

JULY

Leon McClenning, 7½ hrs, truck @ \$1.50,	\$11 25
Leon McClenning, 4 hrs. labor @ 60c,	2 40
Charles Davidson, 8 hrs. labor @ 60c,	4 80
Charles Staples 15 hrs. @ 60c,	9 00
W. Lawrence, 19 hrs. labor @ 60c,	11 70
	<hr/>
	\$39 15

SEPTEMBER

Leon McClenning, 59 hrs. truck @ \$1.50,	\$88 50
Leon McClenning, 12 hrs. labor @ 60c,	7 20
Charles Davidson, 74 hrs, labor @ 60c,	44 40
C. Staples, 78 hrs. labor @ 60c,	46 80
W. Lawrence, 75 hrs. labor @ 60c,	45 00
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	\$231 90

NOVEMBER

Leon McClenning, 29 hrs. truck @ \$1.50,	\$43 50
Leon McClenning, 24 $\frac{3}{4}$ hrs. labor @ 60c,	14 85
W. Lawrence, 42 $\frac{1}{2}$ hrs. labor @ 60c,	25 50
R. Blood, truck,	28 50
Charles Staples, 24 hrs. labor @ 60c,	14 40
Charles Davidson, 25 hrs. labor @ 60c,	15 00
	<hr/>
	\$141 75

DECEMBER

Leon McClenning, 14 hrs. sanding @ \$1.50,	\$21 00
Leon McClenning, 16 hrs. plowing @ \$2.00,	32 00
Leon McClenning, labor, 2 hrs. @ 60c,	1 20
Labor on snow plow, bolts,	8 00
Charles Davidson, 2 hrs. labor @ 60c,	1 20
C. Staples, 14 hrs. labor @ 60c,	8 40
	<hr/>
	\$71 80

GRAVEL 1944

Cheshire County Farm, 16 yds. @ 10c,	\$1 60
Leon McClenning, 12 yds. @ 10c,	1 20
L. Churchhill, 4 yds. @ 10c,	40

SAND 1944-1945

Robert Moore, 49 yds. @ 10c,	4 90
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PETER ACTION, ROAD AGENT

MAINTENANCE, WEEK ENDING OCTOBER 31

Peter Action, 34 hrs @ 60c,	\$20 40
Peter Action, 14 $\frac{1}{2}$ hrs. @ \$2.00,	29 00
George Kingsbury, 30 $\frac{1}{2}$ hrs. @ 60c,	18 30
Ted Dinkel, 5 hrs. @ 60c,	3 00
	<hr/>
	\$70 70

MAINTENANCE, WEEK ENDING NOVEMBER 15

Peter Action, 16 hrs. @ \$2.00,	\$32 00
Peter Action, 36 hrs. @ 60c,	21 60
George Kingsbury, 44 hrs. @ 60c,	26 40
Earl Orsburne, 8 hrs. @ 60c,	4 80
Elmer Parker, 40 hrs. @ 60c,	24 00
Ted Dinkel, 12 hrs. @ 60c,	7 20
John Mack, 20 hrs. @ 60c,	12 00
Robert Blood, 14 hrs. @ 60c,	8 40
Robert Blood, 18 hrs. @ \$1.80,	32 40
George Kingsbury, 4 hrs. @ \$1.80,	7 20
R. J. Mckenven, 6 hrs. @ \$2.40,	14 40
H. J. Stoddard, 10 hrs. @ \$3.00,	30 00
Charles Messer, 10 hrs. @ \$2.40,	24 00
Lewis Humphrey, 10 hrs. @ \$1.80,	18 00
Charles Messer, 6 hrs. @ \$1.50,	9 00
Neil Atkins, 14 hrs. @ \$5.00,	70 00
Kirk Aldrich, 302 yds. gravel,	30 20
Fred Fredette, 40 yds. gravel,	4 00
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	\$375 60

MAINTENANCE, WEEK ENDING NOVEMBER 30

Peter Action, 17 hrs. @ 60c,	\$10 20
Elmer Parker, 17 hrs. @ 60c,	10 20
George Kingsbury, 5 hrs. @ 60c,	3 00
George Kingsbury, 6 hrs. @ 60c,	9 00
	<hr/>
	\$32 40

SNOW BILL, WEEK ENDING NOVEMBER 30

Peter Action, 10 hrs. @ \$2.50,	\$25 00
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WEEK ENDING DECEMBER 15

Peter Action, 4½ hrs. @ \$2.50,	\$11 25
Peter Action, 34 hrs. @ 60c,	20 40
Ted Dinkel, 26 hrs. @ 60c,	15 60
Charlie Davidson, 8 hrs. @ 60c,	4 80
George Kingsbury, 3 hrs. @ 60c,	1 80

Leon McClellen, 8 hrs. @ \$1.50,	12 00
Robert Blood, 7 hrs. @ \$1.50,	10 50
	<hr/>
	\$76 35

SNOW BILL, WEEK ENDING DECEMBER 31

Peter Action, 21 hrs. @ 60c,	\$12 60
Peter Action, 28 hrs. @ \$2.50,	70 00
Ted Dinkel, 10 hrs. @ 60c,	6 00
Donald Blood, 11½ hrs. @ \$1.50,	17 25
Charles Messer, 24 hrs. @ \$1.50,	36 00
	<hr/>
	\$141 85

STATEMENT OF TRUST FUND EXPENDITURES

For The Year Ending December 31, 1945

Edith Bridgeman, library treasurer,	
Lord interest,	\$48 54
Cameron L. Paine, care of lots in	
Gline cemetery,	2 50
Charles Staples, cleaning and mowing	
Lord cemetery,	10 00
O. W. Billings, school treasurer,	92 13
Town of Westmoreland, Starkey fund interest,	190 58
Helen Terry, Christmas fund,	25 65
Hugh Shelley, East Westmoreland cemetery,	46 62
Linwood Burt, Village cemetery,	58 00
Seldon B. Lund, care of Barrows lot,	2 00
Charles H. Aldrich, care of lots in North cemetery,	24 50
Edith Bridgeman, library treasurer,	62 88
	<hr/> \$563 40

REPORT OF TRUST FUNDS

For the fiscal year ended December 31, 1945

This is to certify that the information contained in this report is complete and correct, to the best of our knowledge and belief.

CHARLES H. ALDRICH,
NELLIE F. C. ALDRICH,

January 19, 1946.

REPORT OF THE TRUST FUNDS OF WESTMORELAND, N. H., DECEMBER 31, 1945

Date of Creation	TRUST FUNDS— PURPOSE OF CREATION	HOW INVESTED	Amount of Principal	Rate of Interest	Balance of Income on Hand at Beginning of Year	Income During Year	Expended During Year	Balance of Income on Hand at End of Year
1816	Jotham Lord Fund, as town may vote	Walpole Savings Bank	\$2,000.00	2 1/2	\$48.54	\$50.31	\$48.54	\$50.31
1817	Eliphalet Fox fund for schools	" "	1,000.00	2 1/2	25.15	25.15	25.15	25.15
1829	Town literary fund for schools	" "	1,772.67	2 1/2	44.57	44.57	44.57	44.57
1890	Henry Estey fund for schools	" "	891.67	2 1/2	22.41	22.41	22.41	22.41
1895	Charlotte West for cemetery lot	Keene Savings Bank	300.00	2 1/2	7.54	7.54	7.50	91.75
1904	Lucy E. Stratton fund for cemetery lot	" "	100.00	2 1/2	2.51	2.51	2.50	20.70
1907	Mary A. Graves fund for cemetery lot	" "	100.00	2 1/2	18.78	2.51	1.00	20.29
1908	Frank A. Ware fund for cemetery lot	Walpole Savings Bank	100.00	2 1/2	33.86	2.51	2.50	33.87
1914	Frank T. Cole fund for outlying cemeteries	" "	500.00	2 1/2	61.87	12.57	10.00	64.44
1914	Julia Britton fund for cemetery lot	Walpole Savings Bank	200.00	2 1/2	38.63	5.02	5.00	38.65
1914	Willard Gline fund for cemetery lot	Keene Savings Bank	132.00	2 1/2	14.11	3.31	2.50	17.42
1916	Lucia Hunt fund for cemetery lot	Walpole Savings Bank	100.00	2 1/2	27.05	2.51	2.50	27.06
1916	Emily Estey fund for cemetery lot	Keene Savings Bank	200.00	2 1/2	19.73	5.02	5.00	19.75
1916	Louisa F. Shelley fund for cemetery lot	Walpole Savings Bank	50.00	2 1/2	7.35	1.24	1.50	7.09
1917	Martha Wood Burt fund for library	" "	500.00	2 1/2	12.57	12.57	12.57	12.57
1918	Oliver L. Briggs fund for library	" "	2,000.00	2 1/2	50.31	50.31	50.31	50.31
1918	Oliver L. Briggs fund for Christmas	" "	1,000.00	2 1/2	5.02	25.15	25.15	25.15
1918	Oliver L. Briggs fund for cemetery lot	Keene Savings Bank	200.00	2 1/2	55.53	5.02	1.50	59.05
1918	Oliver L. Briggs fund for Christmas	" "	20.00	2 1/2	20.72	5.0	1.50	20.72
1919	Laura Kennedy fund for cemetery lot	" "	50.00	2 1/2	5.05	1.24	1.50	4.79
1920	J. E. Buffum fund for cemetery lot	" "	100.00	2 1/2	23.76	2.51	2.50	23.77
1920	Curtis G. Britton fund for cemetery lot	" "	100.00	2 1/2	1.86	2.51	2.50	1.87
1920	Manley P. Horton fund for cemetery lot	" "	100.00	2 1/2	23.31	2.51	2.50	23.32
1923	Earl Warren fund for cemetery lot	" "	100.00	2 1/2	25.37	2.51	2.50	25.38
1925	Sabrina Aldrich fund for cemetery lot	" "	100.00	2 1/2	1.48	2.51	2.50	2.50
1925	Agnes B. Pierce fund for cemetery lot	" "	50.00	2 1/2	.95	1.24	1.25	3.99
1925	Eli C. Wellington fund for cemetery lot	" "	100.00	2 1/2	.95	1.24	1.25	.94
1925	William J. Hall fund for cemetery lot	Walpole Savings Bank	100.00	2 1/2	17.40	2.51	2.50	17.41
1925	Adeline M. Barrows fund for cemetery lot	Keene Savings Bank	100.00	2 1/2	5.54	2.51	2.50	5.55
1928	Adeline C. Buffum fund for cemetery lot	Walpole Savings Bank	100.00	2 1/2	20.85	2.51	2.50	21.36
1929	Martha A. Aldrich fund for cemetery lot	" "	100.00	2 1/2	6.64	2.51	2.50	6.65
1929	Jasper Hall fund for cemetery lot	" "	100.00	2 1/2	1.37	2.51	2.50	1.38
1929		" "	200.00	2 1/2	50.35	5.02	5.00	50.37

REPORT OF THE TRUST FUNDS OF WESTMORELAND, N. H., DECEMBER 31, 1945

Date of Creation	TRUST FUNDS— PURPOSE OF CREATION	HOW INVESTED	Amount of Principal	Rate of Interest	Balance of Income on Hand at Beginning of Year	Income During Year	Expended During Year	Balance of Income on Hand at End of Year
1929	Charles Hager fund for cemetery lot	Keene Savings Bank	100.00	2 1/2	.66	2.51	2.50	.67
1930	Fannie E. Cole fund for cemetery lot	Walpole Savings Bank	100.00	2 1/2	6.77	2.51	2.50	7.28
1932	Isa M. Capron fund for cemetery lot	" "	50.00	2 1/2	1.07	1.24	1.25	1.06
1932	Carroll F. Capron fund for cemetery lot	" "	100.00	2 1/2	1.12	2.51	2.50	1.13
1932	Mary Callahan fund for cemetery lot	" "	100.00	2 1/2	6.78	2.51	2.50	6.79
1932	Edgar F. Dean fund for cemetery lot	" "	150.00	2 1/2	3.17	3.76	3.50	3.43
1932	Richard D. Greene fund for cemetery lot	" "	250.00	2 1/2	22.47	6.28	7.00	21.75
1932	Edward Smith fund for cemetery lot	" "	100.00	2 1/2	9.73	2.51	2.50	9.74
1934	Nellie C. Holman fund for cemetery lot	" "	100.00	2 1/2	5.50	2.51	2.50	5.51
1934	Cornelia E. Leach fund for cemetery lot	" "	100.00	2 1/2	1.87	2.51	2.50	1.88
1934	Charles L. Craig fund for cemetery lot	" "	100.00	2 1/2	.87	2.51	2.50	.88
1935	William S. Starkey gift fund for needy	U. S. Govt. Bonds	3,601.66	2 1/2		90.58	90.58	
1935	Ralph E. Proctor gift fund for needy	Walpole Savings Bank	4,000.00	2 1/2		100.00	100.00	
1935	Mary E. Sargent fund for cemetery lot	" "	200.00	2 1/2	19.51	3.02	4.00	20.53
1937	Charles H. Park fund for cemetery lot	" "	136.18	2 1/2	9.50	3.41	3.00	9.91
1937	John R. & Perry W. fund for cemetery lot	" "	100.00	2 1/2	2.33	2.51	2.50	2.34
1937	Ella Abbott fund for cemetery lot	" "	100.00	2 1/2	3.58	2.51	2.50	3.59
1938	Frank E. Aldrich fund for cemetery lot	Keene Savings Bank	200.00	2 1/2	24.98	5.03	2.50	26.50
1939	Forrest W. Hall fund for cemetery lot	Walpole Savings Bank	200.00	2 1/2	19.68	5.02	5.00	19.70
1939	Frank P. Hall fund for cemetery lot	Keene Savings Bank	100.00	2 1/2	.62	2.51	2.50	.63
1940	Flora Burt fund for cemetery lot	" "	50.00	2 1/2	.75	1.24	1.25	.74
1941	Gaus K. Hall fund for cemetery lot	" "	100.00	2 1/2	5.20	2.51	4.00	3.71
1942	William A. Graves fund for cemetery lot	Walpole Savings Bank	100.00	2 1/2	.95	2.51	2.50	.96
1943	William H. Parker fund for cemetery lot	" "	100.00	2 1/2	1.77	2.51	2.50	1.78
1943	Edward C. Greene fund for cemetery lot	" "	100.00	2 1/2	5.02	2.51	5.00	2.53
1944	Emma Atherton fund for cemetery lot	Keene Savings Bank	200.00	2 1/2	2.82	4.07	2.50	4.39
1944	Jessie B. Joslyn fund for cemetery lot	" "	100.00	2 1/2		2.51	.13	2.38
1944	Miles J. Bingham fund for cemetery lot	" "	100.00	2 1/2		2.30	2.00	.30
1945	Zenas E. Britton fund for cemetery lot	Walpole Savings Bank	100.00	2 1/2		1.87	1.87	
1945	Vinie Cobleigh Simmons fund for cemetery lot	" "	150.00	2 1/2		1.25		1.25
	Grand totals		100.00	2 1/2	\$800.62	\$585.38	\$563.53	\$822.47

REPORT OF BRIGGS FUND COMMITTEE—1945

Receipts:

Interest on fund,	\$25 65
Gifts: Board of Selectmen,	15 80
S. V.- P. T. A.,	5 00
Friends,	6 06

\$52 51

Expenses:

99 presents for children,	\$33 11
Wrapping paper, string, candy bags,	1 00
Candy at Kresge's,	2 60
Candy and tangerines,	15 80

\$52 51

Total number on list 149.

The annual Christmas party for the school children and pre-school children was held December 18, 1945. It was as hilarious as usual. The teachers lovingly helped the children prepare a program which all the friends and relatives enjoyed. Santa Claus remembered his appointment and arrived with bells on.

The committee is most grateful to all those who co-operated in putting the party over.

ALICE CHICKERING,
HELEN TERRY,

Committee.

REPORT OF WESTMORELAND LIBRARY TREASURER

RECEIPTS

Balance on hand Jan. 1, 1945,	\$23 50
Received after close of books Jan. 1, 1944:	
One month interest Town note,	1 67
Martha Wood Burt Fund,	10 47
Briggs Fund,	50 31
Town appropriation,	130 00
Income from Jotham Lord Fund,	48 54
Income from Martha Wood Burt Fund,	12 57
Income from Briggs Fund,	50 31
Resale of purchased books,	17 27
 Total receipts,	 \$344 64

EXPENDITURES

Salary of librarian, Mrs. Rhodes,	\$69 00
Salary of librarian, Mrs. R. Bridgeman,	1 50
Salary of janitor, Mr. O. Billings,	14 00
Salary of janitor, Mrs. O. Harvey,	4 00
Salary of janitor, Oscar Makinen,	2 00
Cheshire Oil Co., oil for furnace,	8 21
A. B. Palmer Ins. Co., insurance,	6 00
Books:	
H. R. Huntting Co.,	52 42
G. H. Tilden Co.,	23 55
Keene Bookshop,	46 35
Baker's, Brattleboro, Vt.,	17 70
Crossett & Williams,	1 65
Omnibook, 1 yrs. subscription,	3 50
Booklist, American Library Assoc.,	3 00

Pentland Stove Co., pipe for furnace,	3 75
Public Service Co., lights,	12 00
	<hr/>
Total expenditures,	\$268 63
Balance on hand, Jan. 1, 1946,	76 01
	<hr/>
	\$344 64

EDITH F. BRIDGEMAN,
Treasurer.

LIBRARIAN'S REPORT

Balance from last year,	\$1 66
Dues collected since Jan. 6, 1945,	4 06
	<hr/>
	\$5 72

EXPENDITURES

World topic's and postage,	\$1 05
N. H. L. A., dues and postage,	1 09
Postage,	25
2 national order books,	50
	<hr/>
	\$2 89

Balance,	\$2 83
Number of patrons,	248
Number of books issued,	5,109
Number of books discarded,	163
Number of books in library,	5,391

BOOKS PRESENTED

State books,	22
Mrs. H. Bramwell Shaw,	2
Mr. Emery Neff,	6
Mrs. Dorothy Blodgett,	1
Mr. Oscar W. Billings,	1

Mrs. Roger Bridgeman,	6
Mrs. George Audet,	1
Mr. Julian Danziger,	2
Miss Ellen Cobb,	1
Mrs. W. M. Corse,	21
Miss Lucy Paine,	1
Mr. Amos Hatt,	39
Mrs. William H. Peabody,	3
Mrs. George Sewall,	1
Mrs. Fred Simmons,	2

DOROTHY R. RHODES,
Librarian.

AUDITOR'S REPORT

This is to certify that I have examined the accounts of the Selectmen, Town Treasurer, Town Clerk, Briggs Christmas Fund Committee Report, Tax Collector, Library Treasurer, Trustees of Trust Funds and Road Agents and find them correct and properly vouched.

ROGER L. BRIDGEMAN,
Auditor.

Jan. 24, 1946.

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
 Concord, New Hampshire

November 28, 1945

Board of Selectmen,
 Westmoreland, New Hampshire
 Gentlemen:

Submitted herewith is the report of an audit and examination of the accounts of the Town of Westmoreland which was made by the Division of Municipal Accounting of the State Tax Commission in accordance with the vote of the town. This audit covered the fiscal year ended December 31, 1944 and the period from January 1 to October 15, 1945. Exhibits and Schedules as hereafter listed are included as part of this report.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk, Road Agents, Trustees of Trust Funds and Library Treasurer.

FINANCIAL STATEMENTS

Revised Balance Sheet—December 31, 1944: (Exhibit III)

Minor changes were made in the balance sheet of December 31, 1944, as originally made out, which are reflected in the revised balance sheet presented in Exhibit III.

Increase of Surplus:

As indicated by Exhibit III, the Net Surplus was increased during the year ended December 31, 1944, by \$1,787.55. Gains in Surplus resulting from the retirement of long term notes and other minor items were partially offset by a net budget deficit. The change in financial condition of the town during the year may be summarized as follows:

Net surplus—December 31, 1944, \$2,198 02

Net surplus—January 31, 1944,	410 47	
Increase in net surplus,		\$1,787.55
Gains		
Payment of long term note,	\$2,550 00	
Other items,	118 00	
		\$2,668 00
Losses		
Net budget deficit,	\$880 45	
Net gain in surplus,		\$1,787 55

Comparative Statements of Appropriations and Expenditures—
Estimated and Actual Revenues: (Exhibits 1 & II)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1944, are presented in Exhibits I and II. As indicated by the budget summary, a net overdraft of appropriations of \$1,062.63, less an excess of actual over estimated revenue of \$182.18, resulted in a net budget deficit of \$880.45. It will be noted, however, that a large part of the appropriation overdraft was occasioned by the payment of long term notes of \$2,550.00 out of surplus, no appropriation having been made for this purpose.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source and totals of receipts and expenditures verified. Proof of the Treasurer's balance as of September 30, 1945, is indicated in Schedule H.

TAX ACCOUNTS

The tax warrants of the Collector for the levies of 1945 and 1944, were audited. Summarized statements of these accounts as of December 31, 1944 and October 15, 1945, are presented in Schedules D. J and J-1.

Examination was also made of the tax sale accounts. Detailed lists of the unredeemed taxes as of December 31, 1944 and October 15, 1945, are included in Schedules D-1 and J-3, respectively.

TOWN CLERK

The accounts of the Town Clerk were examined and audited. All funds received by the Clerk on account of the issuance of motor vehicle permits and dog licenses were properly accounted for through remittances to the Treasurer, fees retained or cash on hand. Summaries of these accounts appear in Schedules C and I.

LIBRARY TREASURER

The receipts and expenditures of the Library Treasurer were checked and the balance on hand as of the date of audit verified.

TRUST FUNDS

Securities representing the invested principal and bank books representing the principal and unexpended income of the trust funds were examined. A summary statement of trust fund principal and income is included in Schedule F.

TOWN OFFICERS' SURETY BONDS

The surety bonds of the town officers were examined and found to be satisfactory as to form and amount. A list of officials required by law to furnish surety bonds, the surety companies and amounts of bonds for the current year, are included in Schedule G.

GENERAL COMMENTS

In order to present a comprehensive picture of the financial condition of the town over a ten year period and to show the changes which have taken place during this period, Table II has been prepared and is included as part of this report. This table sets forth the outstanding indebtedness, assessed valuation, taxes assessed and tax rates, as well as the uncollected and unredeemed taxes for each of the fiscal years from January 31, 1936 to December 31, 1944, inclusive.

During this period commendable progress has been made in debt reduction, at Net Debt of \$10,500.66 having been entirely wiped out and a Net Surplus of \$2,198.02 accumulated. Outstanding notes of approximately \$20,000 were likewise retired in the years between January 31, 1936 and December 31, 1944.

A very definite improvement in the collection of taxes was also made during the same period. Uncollected and unredeemed taxes amounted to more than \$10,000. on January 31, 1936, while as of December 31, 1944, there was less than \$3,000 in delinquent taxes.

The assessed valuation increased by slightly over \$50,000 in the ten year period, taxes assessed were higher by \$2,400 and the local tax rate increased from \$3.45 to \$3.55 per hundred. The average tax rate for the state in the corresponding years was \$3.17 and \$3.07, respectively.

Conclusion :

The accounts and records of all town officials were found in good condition and the accounting procedure conformed to the uniform system prescribed by this Division.

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report. This letter of transmittal should be included in its entirety but the inclusion of Exhibits and Schedules is optional.

We extend our thanks to the officials of the Town of Westmoreland for their assistance during the course of the audit.

Your very truly,

HAROLD G. FOWLER

Director

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

Albert W. Juwel, Auditor

Harry G. Hager, Accountant

Sidney S. Frissell, Accountant

**DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION**

Concord, New Hampshire

November 28, 1945

Certificate of Audit

This is to certify that we have audited the accounts and records of the Town of Westmoreland for the fiscal year ended December 31, 1944, and the period from January 1st to October 15th, 1945; and, subject to our comments as set forth in the report, found them to be in good order. In our opinion the Exhibits and Schedules included herewith reflect the true financial condition of the town, together with the results of operations for the fiscal year ended December 31, 1944.

Respectfully submitted,

HAROLD G. FOWLER

Director

**DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION**

Albert W. Juwel, Auditor

Harry G. Hager, Accountant

Sidney S. Frissell, Accountant

OFFICERS OF THE SCHOOL DISTRICT

SCHOOL BOARD

Marjorie A. Hudson

Lawrence J. Johnson

George S. Wildey

MODERATOR

John Terry Jr.

CLERK AND TREASURER

Oscar W. Billings

AUDITOR

Mrs. Perley Thompson

SUPERINTENDENT

Theron B. Thompson, Walpole

SCHOOL WARRANT

THE STATE OF NEW HAMPSHIRE

To the inhabitants of the school district in the Town of Westmoreland qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall, in said district, on the 12th day of March 1946 at 1:00 o'clock in the afternoon, to act upon the following subjects:

1. To choose a moderator for the coming year.
2. To choose a clerk for the ensuing year.
3. To choose a member of the school board for the ensuing three years.
4. To choose a treasurer for the ensuing year.
5. To determine and appoint the salaries of the school board and truant officers, and fix the compensation of any other officer or agent of the district.
6. To hear the reports of agents, auditors, committees, or other officers chosen, and pass any vote relating thereto.

7. To choose agents, auditors, and committees in relation to any subject embraced in this warrant.

8. To see if the district will vote to make any alterations in the amount of money required to be assessed for the ensuing year for the support of public schools and the payment of the statutory obligations of the district, as determined by the school board in its annual report.

9. To see if the district will vote to install a new pump at the Village School and appropriate a sum of money for the same.

10. To see if the district will elect to approve of the inclusion of its officers and employees (other than those eligible under the Teachers Retirement System) in the Employees Retirement System of the State of New Hampshire, which system is provided for by Chapter 27-A of the Revised Laws, as inserted by Chapter 183 of the Laws of 1945, and as provided by Chapter 201 of the Laws of 1945 and any subsequent amendments thereto.

11. If the district votes in the affirmative on the preceding article, to see if the district will vote to raise and appropriate the sum of dollars (\$) for the purpose of providing funds for the district's contribution to said retirement system for the coming year.

12. To transact any other business that may legally come before said meeting.

Given under our hands at said Westmoreland, this 2nd day of February, 1946.

MARJORIE A. HUDSON,
LAWRENCE J. JOHNSON,
GEORGE S. WILDEY,

School Board.

A true copy of warrant—Attest:

MARJORIE A. HUDSON,
LAWRENCE J. JOHNSON,
GEORGE S. WILDEY,

School Board.

REPORT OF SCHOOL BOARD

FINANCIAL REPORT OF THE SCHOOL DISTRICT OF WESTMORELAND FOR THE SCHOOL YEAR 1944-45

RECEIPTS

State aid,	\$2,793 09
Income from local taxation,	8,000 00
Balance of previous appropriations,	1,868 60
From sources other than taxes:	
Trust funds,	92 13
Dog tax,	207 50
Other receipts,	5 00
Total receipts,	\$12,966 32
Cash on hand July 1, 1944,	89 70
Grand total,	\$13,056 02

PAYMENTS

Administration:	
Salaries of district officers,	\$228 50
Superintendent's salary,	375 00
School census,	12 90
Expenses of administration,	67 84
Instruction:	
Teachers' salaries,	6,395 60
Text books,	125 33
Scholars' supplies,	139 28
Flags and appurtenances,	2 20
Other expenses of instruction,	23 01
Operation and maintenance of school plant:	
Janitor service,	492 00
Fuel,	683 50
Water, light and janitor supplies,	207 64
Minor repairs and expenses,	276 65

Auxiliary agencies and special activities:

Health supervision,	340 65
Transportation of pupils,	728 00
High school tuition,	1,938 64
Other special activities,	41 08

Fixed charges:

Per capita tax,	280 00
Insurance,	108 67

Construction and equipment:

Alterations of old buildings,	2 67
-------------------------------	------

Total payments,	\$12,469 16
Total cash on hand June 30, 1945,	586 86
Grand total,	\$13,056 02

ITEMIZED STATEMENTS OF EXPENDITURES
FOR THE YEAR 1944-45

Salaries of the district officers:

Edward C. Greene,	\$50 00
Lawrence J. Johnson,	50 00
Marjorie A. Hudson,	60 00
O. W. Billings,	55 00
John Terry,	3 50
George Wildey,	5 00
Lucy Thompson,	5 00
	\$228 50

Superintendent's salary:

Union treasurer,	\$375 00
	\$375 00

School census:

Marjorie A. Hudson,	\$10 00
R. E. Lane,	2 90
	\$12 90

Expenses of administration:

Edward E. Babb Co.,	\$1 63
Union treasurer,	25 00
Chase's Book Store,	9 00
Westmoreland postmaster,	15 43
Charles D. Dalzell,	16 78

\$67 84

Teachers' salaries:

Dorothy Dunn,	\$1,200 00
Sara Lamb,	1,300 00
Gertrude Putnam,	1,300 00
Arline Farnsworth,	1,160 60
Doris Williams,	1,300 00
Marjorie Russell,	135 00

\$6,395 60

Text books:

The Macmillan Co.,	\$37 13
John C. Winston Co.,	24 66
Silver Burdette Co.,	10 81
Charles E. Merrill Co.,	13 18
Scott, Foresman Co.,	6 75
Laidlaw Bros.,	2 34
Row, Peterson Co.,	4 70
Beckley-Cardy Co.,	21 74
J. B. Lippincott Co.,	4 02

\$125 33

Scholar supplies:

American Education Press,	\$23 85
Edward E. Babb Co.,	98 00
Scott, Foresman Co.,	7 53
Webster Publishing Co.,	8 28
McCormick Mathers Pub. Co.,	1 62

\$139 28

Flags and appurtenances:

Edward E. Babb & Co.,	\$2 20	
	<hr/>	\$2 20

Other expenses of instruction:

J. L. Hammett Co.,	\$1 30	
Herbert Tucker,	95	
Rochester Germicide Co.,	3 38	
Webster Publishing Co.,	1 69	
Vilas High School Ass'n.,	1 10	
Beckley-Cardy Co.,	2 60	
The Bobbs-Merrill Co.,	3 49	
Hampshire Press,	8 50	
	<hr/>	\$23 01

Janitor service:

William French,	\$10 00	
Marjorie Hudson,	78 50	
Hiram Woodward,	151 50	
Orrin Harvey,	188 00	
Patricia Rounds,	64 00	
	<hr/>	\$492 00

Fuel:

Pierce-Wells Bottled Gas Co.,	\$12 25	
Six-O-Three Farms,	160 00	
Kenneth Rounds,	420 00	
Hiram Woodward,	6 00	
Fred Canterbury,	20 00	
L. J. Johnson,	3 25	
Robert Minkler,	2 00	
Charles Messer,	8 40	
Marjorie Hudson,	60	
Cameron Paine,	51 00	
	<hr/>	\$683 50

Water, light and janitor supplies:

Public Service Co.,	\$127 00
Rochester Germicide Co.,	48 00
Mt. Kilburn Paper Co.,	23 76
Orrin Harvey,	3 00
L. J. Johnson,	98
Marjorie Hudson,	4 90

 \$207 64

Minor repairs and expenses:

F. E. Britton,	\$59 00
E. C. Greene,	52 09
Marjorie Hudson,	13 67
G. S. Wildey,	60
L. J. Johnson,	10 65
Vera McClenning,	16 50
Helen Moody,	8 40
Hiram Woodward,	26 03
Roger Bridgeman,	18 00
Spencer Hardware Co.,	16 35
Stickney Plumbing & Heating,	46 43
Merrimack Farmers Exchange,	1 16
Knowlton & Stone Co.,	7 77

 \$276 65

Health supervision:

Union treasurer,	\$340 00
Frances Edgett,	65

 \$340 65

Transportation of pupils:

Vera McClenning,	\$354 00
Amos Hatt,	354 00
Flora Davis,	20 00

 \$728 00

High school tuition:

Walpole School District,	\$758 64	
Brattleboro School District,	100 00	
Union School District, Keene,	1,080 00	
	<hr/>	\$1,938 64

Other special activities:

Howard-Brown Co.,	\$2 30	
Glenn E. Britton,	32 46	
Beckley-Cardy Co.,	2 80	
Webster Pub. Co.,	3 52	
	<hr/>	\$41 08

Insurance:

G. H. Aldrich & Sons,	\$74 79	
Palmer Insurance Co.,	33 88	
	<hr/>	\$108 67

New equipment:

Inez Britton,	\$2 67	
	<hr/>	\$2 67

Per capita tax:

State treasurer,	\$280 00	
	<hr/>	\$280 00

**TEMPORARY FINANCIAL REPORT OF THE SCHOOL
DISTRICT OF WESTMORELAND**

July 1, 1945 to Dec. 31, 1945

REVENUE

Balance on hand July 1, 1945,	\$586 86
From selectmen:	
School appropriation 1945-46,	6,000 00
Balance of previous appropriation,	1,097 50
Dividend from insurance,	7 81
Total revenue,	<hr/> \$7,692 17

EXPENDITURES

Superintendent's salary,	\$300 89
School census,	10 00
Expenses of administration,	12 50
Teachers' salaries,	1,910 47
Text books,	26 83
Scholar supplies,	21 37
Other expenses of instruction,	32 83
Janitor service,	152 50
Fuel,	173 75
Water, light & janitor supplies,	68 81
Minor repairs and expenses,	193 12
Health supervision,	182 30
Transportation of pupils,	1,144 00
High school tuition,	240 00
Insurance,	98 47
New equipment,	6 80
Per capita tax,	246 00
Total expenditures,	<hr/> \$4,820 64
Cash on hand December 31, 1945,	<hr/> 2,871 53

Balance due from selectmen:

Town appropriation,	\$4,326 34
Dog tax,	180 90

4,507 24

State aid check,	2,517 16
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Amount available with which to run schools to June 30, 1946,	\$9,895 93
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SCHOOL BOARD'S ESTIMATE FOR 1946-47

DETAILED STATEMENT OF EXPENDITURES

Last year's budget given for comparison:

Budget	Proposed
1945-46	Budget

Support of schools:

Teachers' salaries,	\$5,733 00	\$6,087 00 (1)
Text books,	116 00	116 00
Scholar supplies,	152 00	152 00
Flags, etc.,	5 00	5 00
Other expenses of instruction,	15 00	45 00 (2)
Janitor service,	425 00	425 00
Fuel,	550 00	550 00
Water, light & repairs,	200 00	200 00
Minor repairs, etc.,	200 00	250 00 (3)
Health supervision,	340 00	360 00 (4)
Transportation,	2,550 00	3,300 00 (5)
Other special activities,	40 00	60 00 (6)
	<hr/>	
	\$10,326 00	\$11,550 00

Other statutory re- quirements:

Salaries of district officers,	\$223 50	\$223 50
Truant officer and school census,	10 00	10 00

High school tuition,	2,400 00	3,220 00 (7)
Superintendent's salary,	375 00	360 00
Per capita tax,	246 00	240 00
Insurance and administration,	80 00	150 00 (8)
	<hr/>	
	\$3,334 50	\$4,203 50

Total amount required to meet school board budget,		\$15,753 50
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ESTIMATED INCOME OF DISTRICT

Balance June 30, 1946,	\$600 00	\$250 00
State aid, estimate,	2,517 16	2,500 00 *
Dog tax estimate,	125 00	200 00
Other estimated income,	92 00	92 00
	<hr/>	
	\$3,334 16	\$3,042 00

DEDUCT TOTAL ESTIMATED

Income (not raised by taxation),	\$10,326 34	\$12,711 50
Assessment required to balance school board budget—deduct state aid,		\$12,711 50

* correct figure will be given at district meeting.

Explanation of budget items:

(1) Teachers' salaries. This figure will maintain the present staff at salaries on a level with the average for schools of this type. It also provides a small sum for a music instructor should one be available another year.

(2) This item has been raised this year, as other years not enough has been appropriated to cover the actual expenditure. Items in this section include maps, tests, graduation expenses, and weekly current event papers for all the pupils.

(3) This is another item that has always been figured very close. With the increased cost of labor and materials it was felt best to make a small increase.

(4) The nurse's salary was raised this year by vote of the union.

(5) This item is considerably more than last year due to the closing of the Depot school. It is only about one-half as much as a teacher would cost, and the added efficiency and economy of operation in the whole district is well worth the change.

(6) The increase here is to offset the increase in the cost of foodstuffs. The major item under this appropriation is hot lunches. See the superintendent's report for more details.

(7) This is the major item in the budget. Next year there will be more pupils in high school which would make an increase. In addition to this the tuition rate for Keene High School is to be increased another year.

(8) The item of expenses of administration was omitted from the budget last year by error.

REPORT OF DISTRICT TREASURER

Fiscal Year Ending June 30, 1945

SUMMARY

Cash on hand June 30, 1944,	\$89 70
Received from selectmen:	
Appropriations for current, year,	\$8,000 00
Balance of previous appropria.,	1,868 60
Dog tax,	207 50
Income from trust funds,	92 13
Received from state treasurer, state aid,	2,793 09
Received from all other sources,	5 00
	<hr/> 12,966 32
Total amount available for fiscal year,	<hr/> \$13,056 02
Less school board orders paid,	12,469 16
	<hr/>
Balance on hand as of June 30, 1945,	\$586 86

OSCAR W. BILLINGS.

District Treasurer.

AUDITOR'S CERTIFICATE

This is to certify that I have examined the books, vouchers, bank statements and other financial records of the treasurer of the School District of Westmoreland, of which the above is a true summary for the fiscal year ending June 30, 1945 and find them correct in all respects.

LUCY THOMPSON,

Auditor.

REPORT OF SUPERINTENDENT OF SCHOOLS

To the School Board and Citizens of Westmoreland:

I herewith submit my first report as Superintendent of Schools:

This is the first peacetime year since 1941. There is no need to review all the problems the schools have had to cope with during this period of national crisis. Probably the greatest problem has been in the field of personnel. At the beginning of the war there were hardly more than enough teachers to fill all the classrooms. The colleges and universities were graduating only enough teachers to take care of a moderate turnover. The enrollments of teacher candidates had been falling off since depression days. The low wage scales then in existence and the generally unsatisfactory living and working conditions, as compared to office and other types of work, was not very appealing to high school graduates.

Immediately this country entered the war and started on a program of vast war production, industry launched a campaign for new workers offering high wages and ideal working conditions. Many teachers took advantage of these offers. The armed forces also made attractive overtures, with the result that the schools lost more teachers. These three factors: reduced number of new teachers, industrial competition, and the armed forces account in a large measure for the shortage of teachers today. Present indications are that the situation will get worse for several years instead of better, particularly in the elementary field.

There are high school teachers returning from the war effort and there shouldn't be too great a shortage of these another year. The rural situation is really acute. There are no people preparing for rural schools. The living conditions are very unsatisfactory; it has been practically impossible to find any kind of living accommodations for the teachers in

some communities. Other districts have been forced to transport a teacher some distance to a larger community in order to have a teacher. Today almost every teacher is looking for a single grade, or at most two grades, in a larger community. Many rural schools have been closed and others will need to be as the number of available teachers diminishes.

Last spring your school board voted to close the Depot school and transport the pupils, together with the older ones from the East to the Village school. This was in line with the recommendations made by Mr. Dalzell in his report last year commenting upon the teacher shortage.

The change has worked out very well and the pupils are progressing satisfactorily. It is better for the pupils, being together, than being separated, a few in each district. The teachers are able to give more time to the pupils; have fewer grades to deal with. Eventually there should be one central school for the whole town for great efficiency and economy of operation.

Two teachers left at the close of the year last June. One position was filled by Mrs. Paine, a former teacher and resident of the Corner district. Mrs. Dunn took over the duties of the upper classes at the Village school and Mrs. Perham was given the East school, consisting of the first six grades. Westmoreland is fortunate to have a group of such excellent teachers.

This year the Corner School and the Village School are participating in the Federal Hot Lunch Program. This amounts to a contribution of varying amounts up to nine cents per meal to help defray the cost of providing a hot lunch during the winter months. The school district has always contributed a small sum, so that one hot dish or drink could be available to supplement the cold lunch of the pupil. This year the Corner P. T. A., Grange, Men's Club, 4-H Club, parents have combined their contributions to provide a complete noon meal at the Corner School.

In the Village the Grange, Men's Club, Old Home Day Association, and parents have made sizeable donations toward the noon lunch which is being sponsored by the P. T. A.

The Corner School has been given a complete set of the Book of Knowledge by a former pupil. The P. T. A. has subscribed to the National Geographic magazine for the school. This year the Corner School will hold a celebration for the 100th anniversary of the moving of the building to its present location.

ENROLLMENT JANUARY 15, 1946

Grade	1	2	3	4	5	6	7	8	Total
East School,	5	4	1	5	6	6			27
Corner School,	4	1	1	1	2	2	1	6	18
Village Primary,	6	8	2	7					23
Village Advanced,					6	4	9	8	27
	—	—	—	—	—	—	—	—	—
	15	13	4	13	14	12	10	14	95

HEALTH

Health inspection showed the following defects:

90 pupils were inspected.

10 were underweight.

63 were in need of dental care.

4 were advised to have nose and throat examination by a physician.

4 were unvaccinated without proper excuse.

Dental clinics were held at the South Village March 21, 1945, and at the Corner School June 2, 1945. Work done was as follows:

Number of pupils treated,	22
Number having teeth cleaned,	20
Number of silver fillings,	16
Number of extractions,	9
12 pupils had their teeth cared for by their own dentist.	
1 pupil had special eye examination and defect corrected.	
2 pupils were treated privately for tonsils and adenoids.	
74 pupils were given audiometer tests; one pupil was found to have defective hearing.	

BUILDING AND EQUIPMENT

The south end of the Corner School was re-clapboarded and painted. The roof and shed of the East School were repaired. At the Village School a new drinking fountain was installed. It was necessary to do considerable work on the pump in order to keep it functioning. You are being asked to consider replacing this pump which is now about fifteen years old. It is essential that the school have an adequate supply of water at all times. The board wishes your consideration of the following alternatives; 1. Keep the present pump-even though it means a considerable annual outlay to keep it running,

2. Purchase a new unit of similar output,

3. Plan for the future by providing running water to the building or purchasing a pump of sufficient size to care for any anticipated needs.

The Depot P. T. A. gave the Village School three teeters. The usual cleaning and minor repairs were done during the vacation.

STATISTICAL REPORT FOR 1944-45

Total registration,	99
Average membership,	87.39
Percentage of attendance,	94.28
Cases of tardiness,	118
Visits by superintendent,	81
Number of pupils not absent or tardy,	2
Visits by citizens and others,	637
Half-days schools were in session,	356.4

Twenty-five pupils attended high school as follows:

Walpole High School,	13
Keene High School,	11
Brattleboro High School,	1

I wish to thank the members of the School Board, teachers parents, and pupils for their cooperation in getting started in this union and during the year.

Respectfully submitted,

THERON B. THOMPSON,

Superintendent of Schools.

VITAL STATISTICS

At the request of the Selectmen, there is submitted herewith a transcript of the births, marriages and deaths as recorded in the Office of the Town Clerk for the year ending December 31, 1945

BIRTHS REGISTERED IN THE TOWN OF WESTMORELAND, N. H., FOR THE YEAR ENDING DEC. 31, 1945

Date of Birth.	Name of Child (if any.)	Sex and Condition.			Name of Father.	Maiden Name of Mother.	Occupation of Father.	Birthplace of Mother.	Birthplace of Father.
		Male or Female.	Living or Stillborn.	No. of Child 1st, 2d, etc.					
1945									
Jan. 31	Elizabeth Frances	F	L	1	Fausto M. Lage	Mildred Fry	U. S. Army	St. John, Newfound.	Portugal
Feb. 3	Ann Adele	F	L	2	Allen A. Britton	Mary White	Shipper-Grocery	W. Richfield, Ohio	Westmoreland
Mar. 11	Edward N., Jr.	M	L	3	Edward N. White	Mabeth S. Baker	Farmer	Winchester	Richfield, Ohio
June 22	Mary Ellen	F	L	2	Theodore A. Koehler	Evelyn F. Christian	Farmer	Baldwin Place, N. Y.	Hoosick Falls, N. Y.
" 26	Chester Ralph	M	L	1	Levi Ralph French	Doris M. Minkler	Lumberman	Rochester, Vt.	New Hampshire
Aug. 30	Dennis Eric	M	S	2	William O'Brien	Fay MacCormack	Laborer	East Milton, Mass.	Boston, Mass.
Oct. 10	Cheryl Ann	F	L	3	Clayton E. Maylin	Dorothy Kingsbury	Truck Driver	Westminstr, Vt.	Springfield, Vt.
**									
June 19	Gary Fredrick	M	L	5	Alfred J. Champney	Eleanor Dodge	Sawyer	Keene	Contoocook
Aug. 21	Sandra Marie	F	L	2	Oliver A. Paradise	Elizabeth Putnam	Laborer	Dublin	East Jaffrey
Oct. 20	William Henry	M	L	2	Donald F. Farnum	Fannie E. Jolly	Laborer	Roxbury	Vermont

**Born at Cheshire County Hospital.

MARRIAGES REGISTERED IN THE TOWN OF WESTMORELAND, N. H., FOR THE YEAR ENDING DEC. 31, 1945

Date of Marriage.	Place of Marriage.	Name and Surname of Groom and Bride.	Residence of each at time of Marriage	Age in years.	Occupation of Groom and Bride.	Place of Birth of each.	Names of Parents.	Birthplace of Parents.	* Condition	Name, Residence and Official Station of person by whom married.
1945 May 9	Keene	Lester E. Minkler Ida M. Forbes	Westmoreland Keene	20 19	U. S. Navy Shoe wkr.	Rochester, Vt. Westmoreland	Robert G. Minkler Lulu L. Turner	Ogdensburg, N. Y. Stamford, Ct.	1st 1st	Rv C B Chapman Keene
July 29	Westmoreland	Alexander J. Gutowski Irene M. Burt	North'pton, Ms S. Hadley, Ms.	22 19	Dispatcher Secretary	North'pton, Ms. So. Acworth	Ida M. Morrill Joseph Gutowski Bronis wa Wolenciej	Glens Falls, N. Y. Poland Westmoreland	1st 1st	Rv M Blanchard
Aug. 31	Keene	Don J. Menter Laura E. Goodrum	Roxbury Westmoreland	18 18	Laborer Shop work	Keene Westmoreland	Perry W. Burt Ethel Govey Harry J. Mentor Inez Hodgkins	Westmoreland Charlestown Keene Alstead	1st 1st	Westmoreland Rv W W Lewis
Oct. 13	Westmoreland	Karl M. Fredette Mary A. Hall	Westmoreland Keene	40 38	U. S. Army 4-H Club Agt.	Brattleboro, Vt. Keene	Alice M. Sullivan John R. Fredette Elizabeth Canton Adin A. Hall	Westmoreland Cornwall, Vt. Bristol, Vt. Mendon, Mass.	1st 1st	Keene Rv M Blanchard
Nov. 22	Keene	Romeyn S. Hammond Lurana H. Woodward	Manchester Westmoreland	23 24	Aircraft insp. Teacher	Springfield, Ms. Keene	Maria Scripture Walter Hammond Ethel Van Landt Hiram Woodward	Stonington, Ct. Plainfield, N. J. Westmoreland Worcester, Ms.	1st 1st	Rv C B Chapman Keene
Dec. 13	Keene	Richard L. Rondo Josephine M. Lund	Keene Westmoreland	24 19	Wood cutter Store clerk	Ellenburg, N. Y. Gilsom	Verna Johnson Edward Rondo Lila Rock Selden B. Lund Mamie E. Keith	Ellenburg, N. Y. Ellenburg, N. Y. New Haven, Vt. Westmoreland	1st 1st	Rv A N Jancs Keene

*What marriage—Whether 1st, 2nd, etc.

DEATHS REGISTERED IN THE TOWN OF WESTMORELAND, N. H., FOR THE YEAR ENDING DEC. 31, 1945

Date of Death.	Name and Surname of the Deceased.	Age			Place of Birth.	Sex and Cond'n	Place of Birth.		Name of Father.	Maiden Name of Mother.
		Years.	Months.	Days.			Father.	Mother.		
Apr. 2	Mary I. Cole	88	8	8	Chesterfield	F	Walpole	Westmoreland	Eli R. Wellington	Persis Albee
Dec. 10	Etta S. Fredette	56	11	22	Fall River, Mass.	F	M		Shepardson	Etta Brown

Feb. 18	May Putnam	68	9	17		F	M			
Mar. 4	Lephe D. Pierce	87	6	18		F	W			
Aug. 6	Sarah A. Northrup	84	1	16	Killahoe, Ireland	F	Ireland	Ireland	James H. Saunders	Margaret Dinnan
Sept. 15	Margaret H. Smith	57	3	23		F	M			
Oct. 21	Ida M. Wilber	86				F				
Oct. 13	Edith Witham	62	2	20	Westmoreland	F	Bridgewater, Vt.	W. Windsor, Vt.	Augustine Bryant	Carrie E. Hastings

*Single, married or widowed. ***Brought to town for burial.

DEATHS REGISTERED IN THE TOWN OF WESTMORELAND, N. H., FOR THE YEAR ENDING DEC. 31, 1945
CHESHIRE COUNTY HOSPITAL

Date of Death.	Name and Surname of the Deceased.	Age			Place of Birth.		Sex and Condition	Maiden Name of Mother.
		Years.	Months.	Days.	Father.	Mother.		
1945								
Jan. 3	Henry A. Slade	96	10	18	Alstead	Ladding, Vt.	M	Ida Dean
Feb. 5	Thomas Beirne	76	7	28	Ireland	Ireland	M	Catherine Haggan
" 3	Edward A. Powers	83	6	4	Ireland	Ireland	M	Catherine Hayes
" 16	Edward A. Castor	68	10	1	Canada	Canada	M	Sophia Grenier
Mar. 8	Edward Towne	83	7	1	Dublin	Nelson	M	Lucy Seaver
" 12	Ella Hatch	62	4	13	Washington, Vt.		F	
" 15	Percy W. Cole	73	9	29	Machiasport, Me.		M	
" 20	Bernard Shaughnessy	81	3	27	Albany, N. Y.		M	
Apr. 1	Charles F. Holbrook	72	2	25	West Swanzey	Ireland	M	Catherine Rogers
" 9	Samuel F. Wilber	76	5	9	Westmoreland	West Swanzey	M	Abida Bowles
" 14	Emma F. Parsons	94	10	23	New Hampshire	Mariboro	F	Lucy Morris
" 15	Herbert J. Fontaine	76	11	0	Claremont	Canada	M	Lydia Townsend
June 18	Eugene E. Ball	72	1	5	Springfield, Mass.	W. Northfield, Ms.	M	Mary L. Young
" 25	Harry C. Sinclair	82	5	4	Winn, Maine	East Dover, Me.	M	Marian A. Calderwood
" 30	Mary Shea	89	9	15	Claremont	Ireland	F	Marinda Blake
July 14	Robert M. Kent	87	4	2	W. Newbury, Mass.	Mass.	M	Isabelle Callany
" 24	Alice Harper	66	3	23	Chester, Vt.	Woodstock, Vt.	F	Betsy Rogers
Aug. 27	John Beleview	80	1	20	Canada	Canada	M	Laura Campbell
Sept. 1	Joseph Heino	71	10	20	Jam. Jarvi, Finland	Finland	M	
" 6	Clara Gunnerson	78	1	21	Nova Scotia		F	
" 23	George P. Kingsbury	49	5	5	Germany	Germany	M	Margaret Meek
" 29	Lottie E. Hill	73	9	2	Alstead	Alstead	F	Selma Wannuck
Oct. 5	Walter E. Moody	79	2	2	Winchester	Winchester	M	Flora Wilson
" 30	Laura W. Buffum	71	4	15	Springfield, Vt.	Vermont	F	Emily Ruford
Nov. 17	Harry W. Jewett	88	4	28	Putney, Vt.	Chesterfield	M	Emmaline Jones
" 17	Alvin A. Woodard	79	8	7	U. S. A.	Keene	F	Laura Wheeler
" 17	Alvin A. Woodard	91	5	9	Dorchester, Mass.	Westminster, Ms.	M	Mrs. Dodge
" 17	Alvin A. Woodard	91	5	9	Dorchester, Mass.	Westminster, Ms.	M	Arley Loruena

*Single, married or widowed.

DEATHS REGISTERED IN THE TOWN OF WESTMORELAND, N. H., FOR THE YEAR ENDING DEC. 31, 1945
CHESHIRE COUNTY HOSPITAL

Date of Death.	Name and Surname of the Deceased.	Age			Place of Birth.	Sex and Cond'n		Place of Birth.		Name of Father.	Maiden Name of Mother.
		Years.	Months.	Days.		Male or Female.	S., M., W.*	Father.	Mother.		
Dec. 26	Maude E. Porter	67	1	29	Keene	F	W	Keene	Gilsum	George Newall	Laura Howard
" 2	Emil Sillampaa	75	1	27	Finland	M	M	Finland	Harrisville	Mike Sillampaa	Inogene Symonds
" 8	Lilla Lounder	67	2	14	Harrisville	F	M	Canada	New Hampshire	John LaPointe	Sarah Hadley
" 15	Merton T. Woodward	69	1	11	Plainfield	M	M	Plainfield	Keene	Henry Woodward	Ellen Victory
" 19	Loren Taintor	80	9	25	Somerville, Mass.	M	W	Dunbarton		Alexander Taintor	Gila Hastings
" 21	Benjamin Ellis	64	2	12	Keene	M	S			Aron Ellis	

*Single, married or widowed.

I hereby certify that the foregoing transcript of births, marriages and deaths is correct according to the best of my knowledge and belief.

RUTH E. BURT, Town Clerk.



